



# **Virginia Department of Social Services Finance Guidelines Manual for Local Departments of Social Services**

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Version 2.1



Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services

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## Purpose

The purpose of this manual is to provide budget, financial reimbursement, and general service guidelines for local departments of social services that administer public assistance and social services programs under the supervision of VDSS. Included in this section is information on the Locality Automated System for Expenditure Reimbursement (LASER), the VDSS statewide financial reimbursement system for LDSSs.

These guidelines are intended to supplement and help interpret, but not replace or change, applicable federal, state, and local regulations, as well as, related policies and procedures. The explanations and descriptions do not include every variable and situation that can occur, but are to be used as fundamental guiding principles for LDSSs. Therefore, any questions or clarifications regarding any topics should be directed to the assigned Regional Office Administrative Manager or Central Office Local Review Team contact person.

## Accessing Guidelines

Several units in the Division of Finance develop guidelines for LDSSs. The design and layout of the manual made available under Local Support Finance Guidelines web page combines the information developed by these units. To provide users most flexibility, the guidelines and forms are made viewable in one of three forms:

### View Options

### View Features

#### PDF File Version

This version combines all information into one document. Features of PDF File Version include the following:

- View entire manual in one document
- Find topics by book mark
- Search entire document for a topic
- Print entire manual
- Print a range of pages within the manual

#### Individual PDF or Application File Version

This version makes guidelines, forms and charts available as separate documents.

- Easily identify a document or information without scanning an entire document
- Easily identify and print new and/or recently posted documents
- View documents in the original application form, where



June 1, 2008

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Section 1.05 – Purpose of Manual**

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View Options

View Features

Local Support Web  
Page Version

necessary. For example, the LASER Master Table can be viewed as an EXCEL rather than a PDF file.

- Make efficient use of computer server, which supports over 8,000 users. Opening one single PDF file uses less computer server space and time on a network system than opening a large combined PDF file.

This version organizes guidelines, forms, and charts by finance units, or owners of information.

- Enable employees familiar with DOF to easily find information by functional areas.

**Date of Guideline or Form**

The manual is comprised of documents and forms that have various effective or revision dates. Users should make a reference to the date listed on the Table of Contents or the date on the document itself, as applicable.



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**Section 1.10 - Overview of Social Services Financial Responsibilities**

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The Local Boards of Social Services administer funds appropriated from local, state, and federal sources for the purpose of providing social services and financial assistance under the provisions and requirements of federal regulations, state statutes (Code of Virginia), and the rules and regulations prescribed by the State Board of Social Services. These boards, rules, and regulations help LDSSs to ensure the use of public funds for their intended purposes efficiently and properly.

LDSSs receive state and local funds primarily from their local governments. The local governments receive most of their federal and state funds from the state government through an annual budget process, along with some funds from other sources. Each year, the LDSS Director, in conjunction with the Local Board, prepares a budget with estimates of the funding needs for each activity, presents the budget to their local government and then to the Commissioner of VDSS for review and approval. The local government appropriates funds from its local general fund to the LDSS. The appropriation is earmarked for public social services.

The local county/city treasurer or a fiscal officer is the custodian of all funds in the local treasury. The funds expended for social services are disbursed only with the authorization and approval of the Local Board of Social Services.



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Section 1.15 - Acronyms**

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<b>ACRONYM</b>	<b>DESCRIPTION</b>
<b>ABE</b>	Adult Basic Education
<b>ACF</b>	Administration for Children and Families
<b>ADAPT</b>	Application Benefit Delivery Automation Project
<b>AFCARS</b>	Adoption and Foster Care Analysis and Reporting System
<b>AFDC</b>	Aid to Families with Dependent Children
<b>ALF</b>	Assisted Living Facility
<b>APS</b>	Adult Protective Services
<b>APSS</b>	Adoption Promotion and Support Services
<b>BL</b>	Budget Line
<b>CC</b>	Cost Code
<b>CFCIP/ILP</b>	Chafee Foster Care Independence Program/Independent Living Program
<b>CFR</b>	Code of Federal Regulations
<b>CPMT</b>	Community Policy and Management Team
<b>CPS</b>	Child Protective Services
<b>CRF</b>	Children's Residential Facility
<b>CSA</b>	Comprehensive Services Act
<b>CSCAP</b>	Central Services Cost Allocation Plan
<b>CWEP</b>	Community Work Experience Program
<b>DFS</b>	Division of Family Services
<b>DHCD</b>	Department of Housing and Community Development
<b>DHRM</b>	Division of Human Resource Management
<b>DOF</b>	Division of Finance
<b>EAP</b>	Energy Assistance Program
<b>EBT</b>	Electronic Benefits Transfer
<b>ESL</b>	English as a Second Language
<b>ETV</b>	Education and Training Voucher
<b>FAMIS</b>	Family Access to Medical Insurance Security
<b>FAPT</b>	Family Assessment and Planning Team
<b>FC</b>	Foster Care
<b>FEP</b>	Full Employment Program
<b>FFP</b>	Federal Financial Participation
<b>FICA</b>	Federal Insurance Contributions Act
<b>FPS</b>	Family Preservation Services
<b>FREE</b>	Fraud Reduction Elimination Effort
<b>FSET</b>	Food Stamp Employment and Training
<b>FSS</b>	Family Support Services
<b>GED</b>	General Education Development
<b>HHS</b>	Department of Health and Human Services, U.S.
<b>ILP</b>	Independent Living Program (Plan)





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Section 1.15 - Acronyms**

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<b>LASER</b>	Locality Automated System for Electronic Reimbursement
<b>LCPA</b>	Licensed Child Placing Agency
<b>LDSS</b>	Local Department of Social Services
<b>LETS</b>	Local Employee Tracking System
<b>LIHEAP</b>	Low Income Home Energy Assistance Program
<b>LDSS</b>	Local Department of Social Services
<b>LPACAP</b>	Local Public Assistance Cost Allocation Plan
<b>OGS</b>	Office of General Services
<b>OMB</b>	Office of Management and Budget, U.S.
<b>PACAP</b>	Public Assistance Cost Allocation Plan
<b>PSP</b>	Public Service (Employment) Program
<b>PSSF</b>	Promoting Safe and Stable Families
<b>REPP</b>	Reasonable Efforts to Finalize the Permanency Plan
<b>RMS</b>	Random Moment Sampling
<b>S &amp; O</b>	Staff and Operations
<b>SFY</b>	State Fiscal Year
<b>SPARK</b>	Services, Programs, Answers, Resources, Knowledge (Website)
<b>SSBG</b>	Social Services Block Grant
<b>SSI</b>	Supplemental Security Income
<b>TANF</b>	Temporary Assistance for Needy Families
<b>TANF-UP</b>	Temporary Assistance for Needy Families – Unemployed Parent
<b>TET</b>	Transitional Employment and Training
<b>TLFRS</b>	Time-Limited Family Reunification Services
<b>VCC</b>	Virginia Community Corps
<b>VDSS</b>	Virginia Department of Social Services
<b>VIEW</b>	Virginia Initiative for Employment, Not Welfare
<b>VLSSE</b>	Virginia League of Social Service Executives
<b>VPPS</b>	Virginia Public Procurement Act



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Section 1.20 - Definitions**

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1. Acquisition Cost: The net invoice price of an item of purchased equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatuses necessary to make the equipment usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective in-transit insurance shall be included in or excluded from the unit acquisition cost in accordance with the regular accounting practices of the organization purchasing the equipment. If the item is acquired by trading in another item and paying an additional amount, acquisition cost means the amount received for trade-in plus the additional outlay.
2. Administrative Expenditures: Expenditures necessary for activity related to the operation of social service programs. These costs include, but are not limited to, salaries, fringe benefits, and operational costs.
3. Administrative Support Services: Non-customer specific services provided by a contractor to the LDSS.
4. Advance Payments: These are payments made prior to the receipt of goods or delivery of services.
5. Advanced Planning Document (APD) for Information Technology (IT) Equipment and Services Acquisitions: Written plan of action to acquire proposed ADP and other IT equipment and/or services.
6. Agency: Unless otherwise specified in the text, the agency refers to the Virginia Department of Social Services (VDSS)
7. Allocable Costs: A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received and such cost is treated consistently with other costs incurred for the same purpose in like circumstances.
8. Allowable Costs: Costs that can be claimed for reimbursement, under the provisions of pertinent laws, regulations, sponsored programs, or agreements (*Refer to Section 3.05 - General Principles for Determining Allowable Costs*).
9. Appropriations: Funds established by the General Assembly through the biennial Appropriation Act and related legislation.
10. Asset Classification: Equipment assets are tangible property having an expected useful life of greater than one year. These assets are classified as either capitalized or controlled assets.



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11. Award: Means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.
12. Awarding Agency: Means with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and with respect to a sub-award, the party that awarded the sub-award.
13. Basic State Compensation Schedule: The department's pay plan, which provides local departments a basis to develop local compensation plans. The plan provides information on classifications, salary grades, pay steps, and pay range for each grade.
14. Budget: A fiscal plan used to forecast social services related expenditures for a given period of time, and a proposed means of funding those expenditures.
15. Capitalized Equipment: Equipment having an expected useful life of greater than two years and having an acquisition cost of above \$25,000. Examples of capitalized equipment include office equipment, furniture and automobiles. The acquisition costs of capitalized equipment are to be depreciated over the useful life of the equipment.
16. Capped Program: Federal programs that stipulate the maximum amount of funding the Commonwealth is entitled to receive.
17. Central Services Cost Allocation Plan (CSCAP): A plan that documents, identifies, accumulates, and allocates allowable costs of services provided by the central services departments of a governmental unit to its benefiting departments and agencies.
18. Central Services Departments: Departments that provide supportive services on a centralized basis to other departments within a governmental unit.
19. Chief Information Officer (CIO): The Chief Administrative Officer of the Information Technology Investment Board that oversees the operation of VITA.
20. Communications Services: Telecommunications services, automated data processing services, and management information systems that serve the needs of state agencies and institutions.
21. Controlled Equipment: Equipment having an expected useful life of greater than two years and having an acquisition cost at or less than \$25,000. Examples of controlled equipment include furniture, cellular and portable phones, video



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- cameras, TVs, VCRs, camcorders and vehicles. The acquisition costs of controlled equipment are to be expensed (claimed) in the year of acquisition.
22. Corrective Action: Activities that remediate identified deficiencies and/or actions that produce recommended improvements.
23. Current Needs: Immediate and reasonably foreseeable essentials for housing, food, clothing, utilities, medical care and insurance, dental care, personal hygiene, education, and the rehabilitation expenses of the disabled beneficiaries.
24. Dedicated Account: Certain large, past-due SSI payments to foster care children covering more than six months of payments must be paid directly into a separate, "dedicated account" in a financial institution.
25. Department: The Virginia Department of Social Services.
26. Depreciation: The process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. The term depreciation also includes "use allowance" (useful life).
27. Direct Costs: Costs associated with a specific cost center or objective not allocated.
28. Disabled Child: A person under the age of 18 who meets the definition of disability for children in Social Security law. That is, he or she must have a medically determinable physical or mental impairment that results in marked and severe functional limitation(s), and which can be expected to result in death, or has lasted or can be expected to last for a continuous period of not less than 12 months.
29. Eligibility Worker: A worker that supports client eligibility determination for benefit programs.
30. Equipment: An article of tangible personal property that has a useful life of more than two years and an acquisition cost of \$500 or more. For accounting purposes, equipment is further classified as either capitalized or controlled.
31. Established Rate: The rate published by a vendor or determined under program policy. An example is the Maximum Reimbursable Rate used by Child Care.
32. Expenditures: Actual payment of cash or cash-equivalent paid by an LDSS for goods, financial assistance and/or services provided to social services clients, or a charge against available funds in settlement of an obligation—as evidenced by an invoice, receipt, voucher, or other such document.



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33. Federal Cost Principal and Standards: 2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87). The regulation and Circular establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).
34. Federal Pass-Through: A "Pass-through" is a process whereby applicable LDSS expenditures can be submitted for reimbursement from the federal government, "federal financial participation" (FFP), through the state on condition that the locality provides the necessary financial match.
35. Federal/State/Local: A classification of data according to fiscal entities necessary to comply with legal requirements and GAAP (Generally Accepted Accounting Principals). The General Assembly and VDSS (Virginia Department of Social Services) makes appropriations according to funds. Expenditures are charged against funds in accordance with those appropriations.
36. Fiscal Monitoring: VDSS's oversight of LDSS expenditures to ensure that funds are being spent as intended to carryout the objectives of the program(s) and to also ensure that both federal and state cash management requirements are met. Various levels of fiscal monitoring are conducted throughout the Department. Fiscal monitoring activities are also based on the responsibilities of both administrative and program divisions. There may be occasions where fiscal and program monitoring may be combined. This might occur as a result of federal or state requirements and/or upon request by management.
37. Fraud: Fraud is the knowing employment of deceit or suppression of the truth in order to take something of value. Public Assistance Fraud occurs when an individual deliberately or willfully provides false information about his/her or another person's circumstances, or intentionally fails to report applicable changes, in order to receive or attempt to receive benefits to which he or another person is not eligible. Fraud exists when an individual actually knows the information provided was in fact false.
38. Fraud Recovery Special Fund: A special fund established under §63.2-526 of the Code of Virginia. Overpayment monies collected or recovered by local agencies related to Food Stamp, Temporary Assistance for Needy Families (TANF), and other federal benefit programs, less money returned to the federal government are credited to the fund.
39. Full-time Equivalent (FTE): A full-time equivalent is an employee that works full-time, 40 hours per week. A work year is generally defined as 2,080 hours. One



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employee occupying a paid full time job all year would be an FTE of 1.0. Two employees working for 1,040 hours each would be an FTE of 1.0 between the two of them. In other words, an FTE of 1.0 means that the person is equivalent to a full-time worker, while an FTE of 0.5 indicates that the worker is only half-time.

40. Improper Payments: (1) Payments that should not have been made or that were made in an incorrect amounts (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements, and include payments to ineligible recipients; and (2) Payments for ineligible services, duplicate payments, payments for services not received, and payments that do-not account for credits for applicable discounts.
41. Indirect Cost Rate (IDC): An indirect cost rate is a process for determining in a reasonable manner the proportion of indirect costs each program should bear. It is a ratio (expressed as percentage) of the indirect costs to a direct cost base.
42. Information Technology (IT): Telecommunications, automated data processing, databases, the Internet, management and related information systems, equipment, goods and services.
43. In-Scope: Goods and services that have an enterprise-wide application. For example, PCs and PC peripherals; software for systems security, word processing, financial analysis and spreadsheets, etc.; telecommunications devices; printers connected to the network.
44. Joint Costs: Costs for the administration of public assistance, benefit programs, or social services programs within the LDSSs. Costs include the staffing and operational/overhead expenses of the LDSSs which are incurred for a common purpose benefiting more than one cost objective and which are not easily attributed to either eligibility or services without effort disproportionate to the results achieved.

Examples of joint costs include such items as staffing costs for management, administrative and other support personnel, rent, utilities, telecommunications, postage, insurance premiums, office supplies, equipment items and most vehicles purchases.

45. Joint Worker: A classification to signify that this employee is associated with multiple cost centers and objectives including service and eligibility work, for example, management personnel.
46. Local Compensation Plan: The locally developed pay plan that lists classifications, salary grades, and pay steps of intervening increments from the



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minimum to the maximum amounts established for each grade, and includes other pay actions.

47. Local Review Report: Upon completion of a review, the VDSS LRT will issue a report notifying the LDSS and respective program areas of the outcome including any findings and required corrective action.
48. Maintenance Payments: Costs for shelter, food, clothing and education, etc.
49. Major Information Technology Project: State agency IT project that is mission critical, has a statewide application or has a total estimated cost of more than \$1 million.
50. Maximum Resource Limits: SSI has established \$2,000 as the maximum resource limit per individual.
51. Non-Reimbursable Expenditure: Expenditures reported by local departments of social services (LDSS) that are not eligible for reimbursement by Federal and/or State funds. LDSSs are responsible for covering all expenditures reported as non-reimbursable from their local budgets.
52. Out-of-Scope: Goods and services that are specific to an agency and do not have enterprise-wide application. Examples are stand-alone printers, fax machines, software for case management, etc.
53. Overpayments: The act of erroneously disbursing funds to a client/vendor for an amount more than the allowable entitlement.
54. Personal Interest: A financial benefit or liability accruing to a director or employee or to a member of his immediate family. A personal interest exists if an LDSS director or employee:
  - a. owns at least 3% of the total equity of a business;
  - b. has annual income from the interest which exceeds, or can reasonably be anticipated to exceed, \$10,000 from owning real or personal property or a business;
  - c. receives salary, other compensation, fringe benefits, or personally benefits from the use of property from a business involved in a contract that exceeds or reasonably could exceed \$10,000 annually;
  - d. has an ownership interest in property that exceeds \$10,000. The LDSS director's or employee's salary or income from the property is not counted for this definition, but is covered in item (b.) above;



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- e. has personal liability for a business that exceeds 3% of the equity of the business; or
  - f. has an option for ownership of a business or real or personal property, and upon exercise, his ownership interest will meet the levels established in (a) or (e) above.
55. Personal Needs: Costs for spending allowance, hygiene items, reading materials, etc.
56. Personnel Activity Report (Time Sheet): A method of tracking employee work activity efforts in 15-minute increments so that applicable payroll costs are properly charged to appropriate federal, state, and local programs.
57. Procurement Transaction: A procurement transaction, as described in the Virginia Public Procurement Act (VPPA), includes all functions related to obtaining any goods or services, such as providing description requirements, solicitation and selection of sources, preparation of contract, contract approval, and all phases of contract administration.
58. Public Assistance Programs: These are federal programs that are administered by state agencies or local agencies under a state supervised locally administered public assistance system. Public Assistance Programs include: Temporary Assistance for Needy Families (CFDA 93.558), Child Welfare Services (93.645), Promoting Safe and Stable Families (CFDA 93.556), Foster Care (93.658), Adoption Assistance (93.659), Independent Living Program (93.674), Social Services Block Grants (93.667), Refugee Assistance (93.566), Food Stamps (10.561), and Medicaid (93.778).
59. Purchase of Services (POS): The process of purchasing services for a client or group of clients as allowed under Public Assistance Programs.
60. Purchase of Services Order (POS Order): A form sent to a vendor to authorize the delivery of services to a customer. A POS Order is available on the VDSS website: <http://www.dss.virginia.gov> under Forms and Applications, form number 032-02-0126-04-eng. The POS Order is written in accordance with the terms in a vendor agreement, if applicable. The POS Order specifies the conditions of the purchase, including the name of the customer (if applicable), time period, and units of service and cost/unit.
61. Questioned Costs: Costs that are questioned by VDSS related to a review finding. These costs (1) initially result from non-compliance with federal and/or state laws, regulations, contracts, grants, cooperative agreements, or other agreements or documents governing the use of Federal funds, including funds





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used to match Federal funds; (2) are not supported by adequate documentation at the time of a review; or (3) appear unnecessary or unreasonable and do not reflect actions a prudent person would take in the normal course of business. A final determination of questioned costs will be made by VDSS as to whether the costs are allowable for federal reimbursement or are entirely unallowable.

- 62. Random Moment Sampling (RMS): A statistically valid methodology used for allocating applicable expenditures to benefiting federal, state and local programs.
- 63. Reasonable and Necessary Cost: A costs that is incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost, and as approved using state standards and guidelines.
- 64. Reimbursement: Process whereby LDSS and/or the state are compensated for allowable expenditures claimed against eligible state and federal awards, contingent upon availability of funding.
- 65. Reimbursable Expenditure: Expenditures reported by LDSSs that are eligible for reimbursement by Federal and/or State funds. Depending on the type of expenditure, LDSSs may also be responsible for covering a percentage of the total expenditure from their local budgets.
- 66. Rentable Space: This space is the entire space enclosed within a building, less any vertical floor penetrations (such as elevator shafts and stairwells). Tenants generally pay a pro rata share of the "common use" spaces that include such areas as entryways and lobbies, hallways, elevator lobbies, mechanical rooms, and common use restrooms. The rentable space is usually referred to as rentable square feet or RSF, and is typically the calculated space on which tenants pay rent.
- 67. Report of Findings: Deficiencies identified by VDSS upon conclusion of a review.
- 68. Resource: SSI considers a resource as cash, liquid assets, and real or personal property that can be converted to cash.
- 69. Salary Range: salary grades and pay steps of intervening increments from the minimum to the maximum established for each grade, which includes reimbursable and non-reimbursable steps.
- 70. Service (Social) Worker: A worker that administers client specific services.
- 71. Special Needs: Costs for needs beyond those included as maintenance or personal care, or covered as a service under other programs.



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72. Special Space Requirements: This is space that includes specific client service areas such as client waiting areas, interview rooms, training rooms to conduct client-based training, food pantries to service clients, and/or other space that is considered unique but also necessary in fulfilling the social service programs being administered by the LDSS.
73. State Agency: Any agency, institution, board, bureau, commission, council, or instrumentality of state government in the Executive Branch listed in the Appropriations Act.
74. State Classification Plan: The department's classification plan for LDSSs that consists of approved classification specifications that is comprised of corresponding class groups, salary grades, classification codes, equal employment opportunity codes and effective dates.
75. Sub-Contractor: A vendor who has a written or verbal agreement with a primary contractor. The subcontractor may provide all or part of the services specified in the primary contractor's agreement with the LDSS. The LDSS must approve the subcontracting arrangements. Such approval shall be included in the vendor agreement. The primary contractor maintains administrative responsibility. A subcontractor of a public agency does not assume the public status of its primary contractor.
76. Sub-Recipient: A non-Federal entity that receives Federal awards from a pass-through entity, such as VDSS, to carry out a Federal program. Individuals who benefit from such a program are not sub-recipients. A sub-recipient may receive other Federal awards directly from a Federal agency.
77. Sub-Recipient Monitoring: Oversight of procedures and activities to provide reasonable assurance that LDSSs use federal and state awards for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements and that LDSSs achieve specified performance goals.
78. Supplemental Security Income (SSI): A Federal cash assistance program funded and administered by the Social Security Administration (SSA). The program is authorized by Title XVI. The SSI program was established to provide cash assistance to assure a minimum level of income to individuals who: have limited income and resources; or is age 65 or older; or are blind; or are disabled.
79. Temporary Assistance for Needy Families (TANF): This public assistance program provides temporary cash assistance and employment-related services to enable families with children to become self-supporting. The Economic Assistance and Employment Unit manage the program at the state level.



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80. TANF Diversionary: The intent of this program is to prevent potential TANF recipients from becoming ongoing TANF recipients. A Diversionary payment can be used if immediate intervention with short-term aid will resolve an emergency or crisis situation and prevent the need for ongoing TANF.
81. Technology Asset: Hardware and communications equipment not classified as traditional mainframe based items, including personal computers, mobile computers, and other devices capable of storing and manipulating electronic data.
82. Technology Infrastructure: Telecommunications, automated data processing, word processing and management information systems, and related information equipment, goods and services.
83. Telecommunications: Any origination, transmission, emission, or reception of signs, signals, writings, images, and sounds or intelligence of any nature, by wire, radio, television, optical, or other electromagnetic systems.
84. Temporary Assistance for Needy Families – Unemployed Parent (TANF-UP): The goal of this program is to provide assistance to families with two able-bodied parents.
85. Unallowable Costs: Unallowable costs are defined as any costs which, under the provisions of any pertinent law, regulation, or sponsored agreement, cannot be included in prices, cost reimbursements (considered non-reimbursable), or settlements under the federally sponsored agreement or program to which they are allocable. A cost may be either expressly unallowable or directly associated with unallowable activities. "Expressly unallowable" applies to any type of cost which, under the express provisions of an applicable law, regulation, or sponsored agreement or federal program, is specifically named and stated to be unallowable.
86. Uncapped Program: Programs that do not stipulate a maximum amount of federal funding the Commonwealth is entitled to receive.
87. Unclaimed Property: All tangible or intangible property that has remained unclaimed by its owner for an extended period of time. This includes savings and checking accounts. Property becomes unclaimed when the holder has not had contact with the owner of the property for a specified period of time.
88. Usable Space: This is space that is under the control of the tenant such as offices and circulation space among offices. Restrooms that are under the control of the tenant may be included. Usable square feet is typically referred to as USF.



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- 89. Useful Life: The length of time that capitalized equipment is expected to be useable.
- 90. Vendor: A person or organization that provides (sells) goods or services.
- 91. Vendor Agreement: A basic contract or agreement between the LDSS and a vendor that describes the terms and conditions of a purchase or service arrangement.
- 92. Vendor Information Form: A form that provides specific information about each POS vendor. The Vendor Information Form provides the LDSS with information about a specific vendor, such as the vendor's address, description of service/goods, price, unit, effective date, renewal date, and any subcontracting arrangements. This may be a form developed by the LDSS or the vendor's information sheet provided to the general public.
- 93. Vendor Invoice: A form sent to the LDSS by the vendor each month as a bill for authorized services provided. The LDSS provides the invoice form to the vendor for Individual and Group type POS Orders. The vendor invoice is available on SPARK, under Forms and Applications, form number [032-02-0128-03-eng](#).



## **Budget Request System (BRS)**

### **Budget Office Staff Responsibilities**

- Establish the maximum allocation available for each budget line and enter it in the BRS.
- Reset passwords for authorized BRS users.
- Open and close budget lines.
- Approve increases in maximum allocations requested by program managers.
- Enter/modify requests made by localities. For example, during mid-year review localities have a deadline for entering their requests. If the deadline is missed for legitimate reasons, Budget can enter the requests for them.

### **Regional Administrative Managers (RAMs)**

- Approve/deny requests made by the localities in their assigned regions for the staff and operations budget line(s).
- For transfer requests, inform the appropriate budget analyst when another request must be acted on to complete the handling of a transfer request.
- Request additional information from localities for any given request

### **Program Manager Responsibilities**

- Approve/deny requests made by localities for their specific budget line(s).
- For transfer requests, inform the appropriate budget analyst when another request must be acted on to complete the handling of a transfer request.
- Request additional information from localities for any given request

### **Local Reimbursement Unit**

- Set up user access. Local users' access is limited to their locality; program users' access is limited to their budget lines.

## **LASER**

### **Budget Office Staff Responsibilities**

- Upload mass (statewide) allocations and mid year adjustments.
- Monitor overall budget line spending.
- Run reports

### **Regional Administrative Managers (RAMs)**

- Monitor expenditures in staff and operations for the LDSSs in their assigned region
- Contact individual localities concerning abnormal variances in staff and operations



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- Review overall individual locality spending across all budget lines

**Program Manager Responsibilities**

- Monitor budget line spending by locality.
- Contact individual localities concerning abnormal variances and/or possibility of returning funds.
- Run reports.

**Local Allocations**

**Budget Responsibilities**

- Determine funds available for allocation for each budget line.
- Send out local budget guidance and mid year review instructions.
- Compile local budgets and notify localities of their allocations.
- Load budget allocations into LASER and BRS.

**Regional Administrative Managers (RAMs)**

- Review and approve locality requests for staff and operations pass-through allocations
- Review and provide feedback to budget staff on base allocations for service and operations
- Review overall individual locality allocations in total
- Communicate concerns and/or recommendation to the Office of Budget

**Program Manager/Budget Responsibilities**

The local annual budget is broken down into five different types of allocations:

1. Allocations based on projected current year's expenditures – Provided by program managers.
2. Allocations based on approved formulas – Provided by program managers.
3. Allocations based on locality requests – Each locality submits their requests via e-mail to the budget office. The budget office compiles all requests. Locality requests are then forwarded to the program manager for approval.
4. Allocations based on approved plans – Provided by program managers.
5. Allocations based on the coming year's appropriations (For example, Eligibility and Service Administration) – Determined by Budget office.



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**MEMORANDUM**

Distribution: Local Directors/Superintendents  
Local Office Managers  
Executive Team  
Program Directors

FROM: Michael L. Gump, Budget Director

**SUBJECT: ANNUAL BUDGET, FISCAL YEAR ENDING JUNE 30, 2009**

**----- PRELIMINARY -----**

This bulletin provides specific instructions and program information to assist local departments of social services in preparing annual budgets for state fiscal year 2009. As such, it supersedes all previous annual budget guidance.

Information presented in this bulletin is based on the Governor's 2008 Budget Bill with amendments approved by the General Assembly. **All information presented in this bulletin is subject to actions of the General Assembly veto session and the Governor's final signature and therefore, must be considered PRELIMINARY.**

**I. GENERAL**

FY 2008 marked the first year of budget consolidation and the end of dedicated staffing budget lines. This change allowed the Department to capture virtually all local staffing costs through eligibility and service administration budget lines and allowed these costs to be allocated more accurately during random moment sampling.

For those budget lines that were consolidated, as in the prior year, the VDSS Budget Office will estimate the allocation of the split between purchased services budget lines and the services staff and operations budget line as close as possible to the amount needed by each locality. We will consider those transfers that have taken place through the February 2008 period in LASER in determining local allocations. While it is recognized there will continue to be a need for some adjustments between these budget lines, there should be fewer adjustments in FY 09. Program managers will still need to approve such transfers. **Please note it is expected each locality will retain the amounts needed in purchased services budget lines to meet program goals.**

The additional foster care funding provided in FY 2008 to help offset the loss of revenue in the former 873/876 pass-thru budget lines will continue in FY 2009 and has become a part of each locality's base budget for the services staff and operations budget line. In addition, with the exception of the Independent Living budget lines, the match rate for all consolidated budget lines will remain at 15.5% in FY 2009. The local match for the services staff and operations pass-thru budget line is estimated to be approximately 89% (11% federal) in FY 2009. This percentage is subject to change based on random moment sampling results.



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To better comply with federal grant regulations, several areas of local reimbursement policy and procedure must continue to be emphasized.

1. Compliance with the rule that all local staff and contract employees must be RMS/LETS will be monitored.
2. Reimbursement cannot be requested for those positions not in the HR system.
3. Only staff and operational costs can be included in the staff and operations budget lines.
4. A purchased service is defined as a service procured on behalf of a specific client or group of clients and may not be charged to pass-through.
5. Purchased services must be charged to the appropriate purchased service budget line.

## **II. ALLOCATION METHODOLOGIES**

For state fiscal year 2009, budget line allocations are based on one of five methodologies: (1) projected program expenditures, (2) approved formulas, (3) allocations based upon approved locality plans, (4) state fiscal year 2008 allocations, or (5) local agency requests.

### **1) ALLOCATIONS BASED ON PROJECTED SFY 2008 EXPENDITURES**

Budget line 804 – Auxiliary Grants  
Budget line 808 – TANF – Manual Checks  
Budget line 810 – TANF Emergency Assistance  
Budget line 811 – IV-E (AFDC) Foster Care  
Budget line 812 – IV-E Adoption Subsidy and Non-Recurring Expenses  
Budget line 813 – General Relief  
Budget line 817 – State Adoption Subsidy and Special Service Payments  
Budget line 848 – TANF UP Manual Checks  
Budget line 871 – VIEW Working and Transitional Child Care  
Budget line 878 – Head Start Wrap-Around Child Care

#### *Auxiliary Grants Program (budget line 804):*

As of January 1, 2008, the rate for licensed assisted living facilities (ALFs) and approved adult foster care (AFC) homes is \$1,075 per month. The maximum rate for licensed ALFs and approved AFCs located in Planning District 8 is \$1,236. The Personal Needs Allowance for Auxiliary Grant recipients is \$77 per month.

Agency requests for additional funds during mid-year review and throughout the year should include specific justification information such as number of existing and new cases, monthly costs, or increased service costs. “Straight-line projection” is not a sufficient justification. Requests should also be e-mailed to the appropriate regional consultant for review.





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*IV-E Foster Care, IV-E Adoption Subsidy and Non-Recurring Expenses, and State Adoption Subsidy and Special Service Payments (budget lines 811, 812, and 817):* Based on the budget passed by the General Assembly, maintenance rates will increase by 15% for FY 2009. Details will be announced by broadcast as soon as the budget is signed by the Governor.

Title IV-E Adoption Subsidy and State Adoption Subsidy are for maintenance payments for children with special needs. Special Service Payments include service payments for both Title IV-E and State eligible special needs children with adoption assistance agreements in effect. Nonrecurring payments are made in adoption cases to prepare the child and family for placement and to cover legal expenses and incidentals up to \$2,000 per child per placement.

IV-E Child Care/Transportation will continue to be included in IV-E Foster Care (budget line 811), with separate entry in LASER programs for IV-E Child Day Care and IV-E Transportation. Approved types of child care programs eligible for Title IV-E funding can be accessed through the Foster Care Manual, Chapter B, Section 12. Title IV-E covers transportation for visitation for eligible children to travel to visit with their siblings and parents/previous caretaker.

All agency requests for additional funds in budget lines 811, 812, and 817 should include specific justification information such as number of existing and new cases, monthly costs, and any extraordinary nonrecurring costs. Straight line projections are not sufficient justification for additional funding requests.

*General Relief Program (budget line 813):*

Initial local allocations will be based on each locality's percentage share of projected FY 2008 expenditures. All available General Relief funding appropriated by the General Assembly is in turn allocated to local department of social services; therefore, LDSSs must structure their local budgets with the expectation that there will be no additional funding available during the year. We expect that General Relief will be fully expended in FY 2009 and the foreseeable future. Supplemental funding requests in BRS will only be granted if funds are available (i.e., funds have been returned by an LDSS). Supplemental funding requests in BRS must include a justification of the amount requested.

*VIEW Working and Transitional Child Care and Head Start Wrap-Around Child Care (budget lines 871 and 878):*

VIEW Working and Transitional Child Care and Head Start Wrap-Around Child Care services remain mandated; all justifiable requests for supplemental funding will be approved. Head Start families must be fully served.



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**2) ALLOCATIONS BASED ON APPROVED FORMULAS**

Budget line 820 – Adoption Incentive

Budget line 829 – Family Preservation - SSBG

Budget line 833 – Adult Services

Budget line 844 – Food Stamp Employment and Training (FSET)

Budget line 872 – VIEW Purchased Services

Budget line 881 – Fee Child Care - Matching

Budget line 883 – Fee Child Care - 100% Federal

Budget line 895 – Adult Protective Services

*Adoption Incentive (budget line 820):*

Budget line 820 is reserved for federal adoption incentive funds that can be awarded to the agency in the fall of each year. The federal government usually announces the awards in the fall and local agencies have until September of the following year to fully expend these funds. Local agencies who are awarded these funds will be requested to submit a plan for the expenditure of the funds.

*Adult Services (budget line 833):*

As in past years, initial allocations for Adult Services will be reduced by 25% for those LDSS who had an average remaining balance of 20% or more for the last five state fiscal years and had a 2007 remaining balance. The 25% “withheld” amounts will be made available to those agencies upon demonstration of need through individual agency requests. If agencies do not request their “withheld” amounts prior to mid-year review, the funds will be reallocated at mid-year to localities that demonstrate the need and capacity to fully utilize the funding.

*Adult Protective Services (budget line 895):*

This budget line is used to fund the adult protective services program. This funding may be used for reimbursable expenses of the adult protective services program at the local level. Staff and operations expenses may not be charged to this budget line. All agency requests for additional funds for budget lines 833 and 895 during mid-year review and throughout the year should include specific justification information such as number of existing and new cases, monthly costs, or increased service costs. Requests should also be e-mailed to the appropriate regional consultant for review.



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*Food Stamp Employment and Training Program (budget line 844):*

For all FSET agencies, the allocation will be based on active FSET cases, subject to two restrictions: (1) An increase to the local agency's allocation caused by an increase in active cases will be capped at 110% of the local agency's Fiscal Year 2008 projected expenditures; (2) A decrease to the allocation caused by a decrease in active cases will be capped at 90% of the local agency's FY 2008 projected expenditures. An adjustment to the caps may need to be made based on the availability of funding. Localities may request a transfer of funds between FSET Purchased Services and Services Staff and Operations as needed. However, budget line 844 funds provided for Transportation and Other Supportive Services cannot be transferred. All transfers are subject to approval by the program manager.

*VIEW Purchased Services (budget line 872):*

The Virginia State-Local Collaborative approved formula will continue to be used to allocate SFY 2009 funds.

The Collaborative "VIEW Purchased Services Formula"

A. For all agencies, 75% of the allocation is based on caseload and 25% is based on performance.

B. Local agency VIEW caseloads will be determined by using the actual number of unduplicated cases served under the VIEW program for the time period of January 2007 through January 2008, thereby giving each locality credit for each unique person served under VIEW. If a person is served in multiple localities, each locality providing services will receive credit.

C. Performance will be determined by measuring the number of clients who participate in a work activity and the number of clients who retain employment for 90 days or more for each locality. The performance allocation (25% of the total allocation) will be split as follows: 16.67% for the work activity component and 8.33% for employment retention. The performance numbers were determined for the time period of January 2007 through January 2008.

D. Finally, figures will be adjusted so that changes in VIEW allocations do not increase or decrease by more than 10% from the 2008 allocation.

A percentage of each locality's VIEW allocation will be included in the allocation for budget line 854, services staff and operations, based upon the spending for administration in the previous year. The remainder of the VIEW funds will be in budget line 872 to be used for purchase of services. Localities may request a transfer of funds between VIEW Purchased Services and Services Staff and Operations. However, all transfers must be approved by the program manager. Transfer requests must be made in budget lines 872 as well as budget line 854.



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All available VIEW funding appropriated by the General Assembly is in turn allocated to local departments of social services. Therefore, LDSSs must structure their local budgets with the expectation that there will be no additional funding available during the year through the BRS process. Supplemental funding requests will only be granted if funds are available (i.e., funds have been returned by an LDSS) and an unanticipated change has resulted in the need for additional funds (e.g., dramatic and unexpected caseload increase.) Supplemental funding requests must include a precise explanation of the need for additional funds, a justification of the amount requested, and an explanation of agency measures taken to ensure spending remains within the budget allocation.

Any BRS requests received prior to mid-year will be held until mid-year review. Mid-year review requests will be granted to the extent that funds are returned. For example, if local departments return \$200,000 and the requests total \$800,000, only \$200,000 will be granted as supplements. Agencies may request funding after the mid-year review, but requests will only be filled if there is a compelling need and funds are available. Additional funds granted at the mid-year review or any time during the fiscal year will not become a part of the base allocation in future years. At mid-year, the home office will review spending by all LDSS for budget line 872. If projections show a locality will not be spending all of the funding available to them, and the LDSS cannot justify projected expenditures that would equal the amount of the allocations, the Department, at its discretion, may reduce the local agency's allocation by the amount expected to go unspent in budget line 872.

All local departments are required to submit annual VIEW plans that include information on local VIEW budgets and plans for dealing with potential shortages in funding. In no case will a supplement be approved for an agency that has not submitted an annual VIEW plan.

*Fee Child Care - Matching (budget line 881):*

In June 2008, LDSS agencies will receive 1/12<sup>th</sup> of a revised base allocation for SFY 2009. Once expenditures for SFY 2008 are finalized, local agencies will receive the difference between the 1/12<sup>th</sup> (of the revised base allocation) and their actual expenditures for SFY 2008, whichever is greater; however, in **no** instance shall this amount exceed 100% of their SFY 2008 allocation. Any local agency receiving less than their base SFY 2008 allocation will have the remaining funds held in reserve until September 30<sup>th</sup>. Local agencies have until September 30<sup>th</sup> to request the balance of their SFY 2009 allocation. However, the home office will approve the balance only after receiving documentation outlining the reason additional funds are needed this year, and a letter signed by the local director and the county/city fiscal agent stating that local match funds are available. A copy of the document can be accessed at <http://www.localagency.dss.state.va.us/divisions/cc/forms/cgi>.

Any BRS requests received between October 1<sup>st</sup> and when the mid-year review period begins will be held. Once mid-year review is complete, all funds remaining in reserve



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and any returned funds may be considered for reallocation. In the event of a funding deficit for the Child Care Program, funding priority must be given to the mandated (VIEW/Transitional and Head Start Wrap-around) child care budget lines. Agencies requesting additional funds must justify the requested amounts and certify that they have the required 10% match. **Because there will be no change in the base allocation formula, local agencies must agree that any additional funds received will not become a part of their base allocation in future years.**

At mid-year, the home office will review spending by all local agencies for both budget lines 881 and 883. If projections show that agencies will not be spending all of the funding available to them, and the local departments cannot justify projected expenditures that would equal the amount of the allocations, the Department, at its discretion, may reduce the local agency's allocation by the amount expected to go unspent in either budget line 881 or 883.

*Fee Child Care-100% Federal (budget line 883:*

For those localities that transferred and spent funds from budget line 883 to budget line 854 through February FY 2008, that same amount has been transferred from their FY 09 budget line 883 allocation to budget line 854. Transfers between budget lines 883 and 854 will be permitted on a limited basis, but only by local agencies that do not receive additional 883 funding during the fiscal year. State staff will also be monitoring the percentage of allocations transferred between budget lines 883 and 854.



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**3) ALLOCATIONS BASED ON APPROVED PLANS**

Budget line 861 - Education & Training Vouchers Purchased Services

Budget line 862 - Independent Living Program - Purchased Services

Budget line 863 - Independent Living Program Demonstration Projects  
Purchased Services

Budget line 864 - Foster Parent Respite Care

Budget line 866 - Safe and Stable Families – Purchased Services

Budget line 873 – Approved Child Welfare Training Purchased Services

Budget line 875 – Title IV-E Approved Foster/Adoptive Parent, Volunteer, & Child  
Welfare Worker Training Administrative Rate

Budget line 890 - CDC Quality Initiative Program

*The above budget lines are only to be used for purchase of services.*

*Education and Training Vouchers Purchased Services (budget line 861):*

The Education and Training Vouchers (ETV) Program provides funds to help foster youth and youth adopted at age 16 or over with expenses associated with post-secondary, college, and vocational training programs. ETV allocations are based on the available allotment of funds divided by the average number of foster care youth age 16 and over in the local departments for FY 2007 to arrive at a basic allocation per youth. To determine each locality's basic allocation, the basic allocation per youth is multiplied by the average number of foster care youth in the local department. ETV funding does not require a local match in FY 2009. Cost code 86101 is to be used for purchased services. **All localities that submit an application for funding that is approved by VDSS will receive an allocation.**

*Independent Living Purchased Services (budget line 862):*

The Independent Living Program provides funds for basic allocations. Independent Living (IL) basic allocations are based on the available allotment of funds divided by the average number of foster care youth age 13 and over in the local departments for FY 2007 to arrive at a basic allocation per youth. To determine each locality's basic allocation, the basic allocation per youth is multiplied by the average number of foster care youth in the local department. Basic allocations do not require a local match in FY 2009. **All localities that submit a program plan and budget that are approved by VDSS will receive an allocation.** Localities may request a transfer of funds between IL Purchased Services and Allocated Services Staff and Operations or vice versa. However, all transfers must be approved by the program manager.

*Independent Living Program Demonstration Projects – Purchased Services (budget line 863):*

The program manager will issue revised guidance regarding this budget line by May 1, 2008.



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*Foster Parent Respite Care (budget line 864):*

Respite Care Services expenditures provide temporary relief for foster parents with the primary goal to avoid potential placement disruptions. SFY 2009 respite care funding will be allocated to specified agencies, as per the Child Welfare Application Package, which submit a Respite Care Plan to VDSS that is approved. Allocations are based on a weighted formula, using the average monthly number of foster children in care and the amount of funding utilized in FY 2007. There is no local match required for respite care.

In SFY 2009, there will be a general pool for respite care. Agencies not receiving an allocation can access this general pool for their emergency needs upon approval. For information on accessing either pool of funds, please refer to the Child Welfare Application Package, Respite Care for Foster Families available on the SPARKS page. Also, funds will be allocated based on approved plans for sibling groups (see instructions in the Child Welfare Application Package). VDSS will reallocate any unused funds to other local departments via the BRS process.

**All expenditures for respite care services are to be entered in cost code 86401, Respite Care – Purchased Services.**

*Safe and Stable Families –Purchased Services (budget line 866):*

The allocation shown on the BF-1 will represent an estimate of the funds available for SFY 2009. Allocations are subject to the submission and approval of the locality's Promoting Safe and Stable Families (PSSF) Plan. Budget line 866 funds can only be used for purchase of services. All PSSF personnel costs (staff and related operations costs) associated with direct service delivery and administrative costs incurred by a local department must continue to be reported in LASER under budget line 854. A percentage of each locality's PSSF allocation will be transferred to budget line 854 based on SFY 2009 renewals or approved applications. Localities may request a transfer of funds between PSSF Purchased Services and budget line 854 or vice versa. All transfers must be approved by the program manager.

**Allocations are for 12 months and are based on the June 1 – May 31 local fiscal year.** The allocation on the BF-1 assumes localities spend funds equivalently on a straight-line basis.

There are two (2) important local requirements for use of PSSF funds in this activity:

1. Purchase of service expenditures should be charged to cost codes 86601 – Family Support, 86602 – Family Preservation, 86605 – Time Limited Reunification, and 86606- Adoption.
2. There is a federal requirement that a minimum of 20% of PSSF funds must be spent in each of the following areas: time-limited reunification services, family preservation, family support, and adoption. Because funds are allocated to adoption programs at the home office level, localities are not required to allocate 20% of their funds for adoption.



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These requirements should be reflected in your 2009 application. Federal funds for Title IV-B, Subpart 2 programs cannot be used to supplant federal or non-federal funds for existing services and activities.

*Approved Child Welfare Training Purchased Services (budget line 873):*

Budget line 873 is limited to approved contractual/purchased services training costs for foster/adoptive parents and agency child welfare staff. The training activities must meet Title IV-E requirements for enhanced reimbursement. Funding may also be used to finance local department staff in BSW and MSW educational programs in preparation for child welfare work.

Local staff and other administrative expenses may not be charged to budget line 873. Note: foster and adoptive parent recruitment and retention activities are classified as administrative expenses and must be charged to budget line 875. The overall funding percentages to locals after application of the IV-E foster care penetration rate will be 34.6% federal and 65.4% local for FY 2009. Allocations are subject to the submission and approval of the local agency plan.

*Title IV-E Approved Foster/Adoptive Parent, Volunteer, and Child Welfare Worker Training - Administrative Rate (budget line 875):*

Budget line 875 has been established to claim approved but ‘non-enhanced’ reimbursement training costs related to purchased services or specific LDSS costs defined as “allowable costs.” Certain training activities (and their related costs) may be approved for reimbursement at this lower rate. For allowable training under this budget line, a 76.9% local match is required. Such training includes courses such as: CPR and First Aid; sexual harassment; anger and conflict management; computer basics; team building; home safety and time management.

There are two distinct cost codes to be used in reporting expenditures and claiming Title IV-E pass-through training funds:

- Cost Code 87501 – Title IV-E Approved Foster/Adoptive Parent and Volunteer Training
- Cost Code 87502 – Title IV-E Approved Child Welfare Worker Training

*Child Care Quality Initiative Grants (budget line 890):*

Allocations will be the same as last year. Contractual services should be reported under purchase of services, not administrative costs. For those localities that transferred funds from budget line 890 to budget line 854 through February FY 2008, that same amount has been transferred from their FY 09 budget line 890 allocation to budget line 854.





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**4) ALLOCATIONS BASED ON SFY 2008 ALLOCATIONS**

Budget line 824 – Other Purchased Services

Budget line 853 – Eligibility Staff and Operations

Budget line 854 – Services Staff and Operations

Budget line 936 – Virginia Community Corps (VCC)

*Other Purchased Services (budget line 824):*

Agency requests for additional funds should include specific justification information such as the number of existing and new cases, monthly costs, or increased service costs. “Straight-line projection” is not sufficient. Copies of requests also should be sent to the appropriate regional consultant for review.

*Eligibility Staff & Operations and Services Staff & Operations (budget lines 853 and 854):*

The balance of the salary increase effective December 1, 2007 will be added to your base allocation. The Governor’s 2008 Budget Bill did not provide funding for a salary increase in FY 2009. The General Assembly has proposed an amendment that provides a 2% salary increase effective December 1, 2008; however, this is subject to the Governor’s veto. Final details on this will be included with the budget guidance letter and allocations issued in May.

*Program Improvement Plan (PIP):*

Administrative allocations for PIP have been included in budget line 854 allocations. These funds enable LDSS to enhance child welfare services and to improve the LDSS’ performance in one of the six national outcomes. In order to receive a PIP allocation for SFY 09, the LDSS had to meet its target. All LDSS meeting their target and will receive the same amount of PIP funding in FY 2009 that they received in fiscal year 2008.

*Child Care Staff Allowance:*

Administrative allocations for the Child Care Staff Allowance (formerly budget line 884) will be included in budget line 854 allocations.

*Fraud Reduction/Elimination Effort (FREE) Standard Program:*

Administrative allocations for the Fraud program have been included in budget line 853 allocations. Fraud allocations are based on a methodology approved by a workgroup convened by the Commissioner in 2007. Allocations are based on a combination of caseload size (40%) and performance (60%). The performance measure is based on number of investigations completed (20%), number of claims/overpayments established (20%), and dollars collected (20%). A five percent hold harmless provision applies. An LDSS Fraud Plan is required for localities to receive an allocation.



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*Energy Assistance Administration – Cooling and Energy Assistance:*

Administrative allocations for the Energy Assistance Program's heating and cooling seasons (fuel, crisis, and cooling components) will be included in budget line 853 allocations.

For the Energy Assistance Program, the total funds available were estimated by calculating the three year average for total statewide local energy administration allocations (FY 2006 –FY 2008). Each locality's share of the local energy program administration funds is based on their percentage of the total statewide caseload for EAP Program year 06-07. This percentage is then applied to the estimated energy administration funds available to determine the dollar allocation for each locality. Local departments will receive all Energy Assistance Program funds at the beginning of the year as a part of their Eligibility Staff and Operations funds. There will be no carryover of unspent energy program funds.

*Virginia Community Corps (VCC) (budget line 936):*

VCC balances that remain as of September 30, 2008 will not be carried over. For those localities that apply to participate in VCC for FFY 09 (October 1, 2008 to September 30, 2009) notification of the number of AmeriCorps slots assigned will be announced by July/August 2008. Depending on those awards, localities will be reimbursed 82% federal funding of the member's living allowance (\$11,400 full-time; \$5,000 half-time), FICA, health insurance, and worker's compensation. Localities contribute 18% cash match toward these expenses. **Local agencies key charges for member stipend and FICA only.** Home Office VCC and LASER staff will manually key charges for members' workers compensation and health insurance to cost code 93604.



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## 5) ALLOCATIONS BASED ON LOCALITY REQUESTS

### Instructions for Request Submission:

Budget line 819 – Refugee Resettlement

Initial requests for this budget line may be made no later than **April 16, 2008. NO TIME EXTENSIONS CAN BE PERMITTED.** An EXCEL template, along with this letter, will be electronically mailed to each locality by April 1, 2008. This EXCEL template is to be used for submitting the budget request. Please contact Pam Pollard if you do not receive this information via e-mail so that she can update your address and re-send it to you. In order to account for all localities, every locality must file a request even if that request is zero.

**All localities must use the EXCEL spreadsheet.** Completion instructions are on the template. Email the completed form to Pamela Pollard of the Budget Office at [pamela.pollard@dss.virginia.gov](mailto:pamela.pollard@dss.virginia.gov). If you encounter difficulty in using the spreadsheet, please call the Budget Office at (804) 726-7225.

### *Refugee Resettlement (budget line 819):*

Eligibility for newly arriving refugees for cash and medical assistance will remain at eight months. RCA and RMA, formerly known as “Refugee Other” and “Refugee Medicaid Other” should follow the regulations outlined in the Virginia Refugee Resettlement Program Manual, distributed at the Office of Newcomer Services refugee policy training conference in October of 2001. These regulations were outlined in revised federal regulations that were issued on March 21, 2000. All locality requests will be reviewed and are subject to approval by the Office of Newcomer Services based on historical expenditure patterns, prior requests, and refugee arrival patterns.

### Other Line Item Information

*Eligibility Staff and Operations & Services Staff and Operations Pass-Through (budget lines 856 & 857):*

In recent audits, the APA has identified the need to exercise oversight of LASER reimbursed budgets which comprise roughly one-third of all departmental expenditures.

Part of this effort involves greater scrutiny of pass-through funding requests for staff and operations (budget lines 856 and 857). For FY 2009, the department will calculate an amount for pass-through for each budget line based on 75% of estimated FY 2009 spending in each line by each locality.

VDSS is not limiting local agencies’ ability to request pass-through funds. Localities can request the additional amounts of pass-through that may be needed when LASER and BRS open for FY 2009. These requests will be subject to review by the regional offices to assure that planned expenditures are in accordance with reimbursement guidelines as published in the LASER manual. Essentially, pass-through reimbursement is only available for expenses incurred by local department of social services for their staff and operations supporting the same activities as the corresponding base budget (budget lines 853 and 854). All staff positions for which reimbursement is claimed must be properly classified in LETS. Please



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consult the LASER manual, related broadcasts, and/or your regional administrative manager for further guidance.

*Employment Advancement for TANF Participant (budget line 867):*

The sub-grant program is being used to provide services to “engage present and former TANF recipients in activities to achieve and maintain self-sufficiency.” A new Request for Proposals (RFP) was issued on July 23, 2007. Continued funding is based on receiving approximately \$9.3 million for federal fiscal year 2008. The new grant period will begin on December 1, 2007 and will continue until September 30, 2008 with the possibility of two one-year renewals.

If additional information is needed on any item discussed in this memorandum, please contact either Ida Bates or Deborah Larsen of the Budget Office.

Ida Bates: (804) 726-7220, e-mail address – [ida.bates@dss.virginia.gov](mailto:ida.bates@dss.virginia.gov)

Deborah Larsen: (804) 726-7224, e-mail address – [deborah.larsen@dss.virginia.gov](mailto:deborah.larsen@dss.virginia.gov)

Budget office fax: (804) 726-7355

The information in this memorandum is to be retained until June 30, 2009.

## *FY 2009 Budget Request*

See instructions below.

Locality Name: \_\_\_\_\_

Fips Number: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Email Address: \_\_\_\_\_

Request Number	LOCALITY NAME	FIPS	BUDGET LINE	Title	Amount
1	00000	000	819**	Refuge Resettlement	\$0.00

### Instructions:

1. Enter Locality Name in Cell B4.
2. Enter FIPS Code in Cell B5.
3. Enter name of person completing form in cell B6.
4. Enter area code and phone number of person to contact in case of questions in cell F5.
5. Enter e-mail address of contact person in cell F6.
6. Enter requested amount in cell F9  
If requesting no funds for the budget line please leave zero in cell.  
\*\*Requests for this budget lines must be approved by the program manager
7. Save file using the name "Your FIPS code" - 2009 Budget Request  
Example: 001 - 2009 Budget Request  
Please make sure to attach your FIPS code to the filename to simplify identification of files.
8. E-mail the completed file as an attachment to Pam Pollard in the Budget Office at [pamela.pollard@dss.virginia.gov](mailto:pamela.pollard@dss.virginia.gov) no later than April 16, 2008.

Attachment



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Section 3.05 – General Principles for Determining Allowable Costs**

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## **PURPOSE AND OVERVIEW**

These guidelines outline the requirements for determining allowable costs. Expenditures submitted through LASER for state and federal reimbursement consideration must comply with federal cost principles.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments](#) (OMB Circular A–87)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)

## **RESCINDED GUIDELINES**

Allowable Costs, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002

## **DEFINITIONS**

**Award:** Means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.

**Awarding Agency:** Means with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and with respect to a sub-award, the party that awarded the sub-award.

**Central Services Cost Allocation Plan (CSCAP):** A plan that documents, identifies, accumulates, and allocates allowable costs of services provided by the central services departments of a governmental unit to its benefiting departments and agencies.

## **GUIDELINES**

### **Federal Requirements**

Below is an extract from OMB Circular A-87, Sections C, D, E, F, and G that cover some of the allowable cost principles. For a full text of Circular OMB A-87, refer to 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A–87):



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**C. Basic Guidelines**

1. *Factors affecting allowability of costs. To be allowable under Federal awards, costs must meet the following general criteria:*
  - a. *Be necessary and reasonable for proper and efficient performance and administration of Federal awards.*
  - b. *Be allocable to Federal awards under the provisions of this Circular.*
  - c. *Be authorized or not prohibited under State or Local laws or regulations.*
  - d. *Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.*
  - e. *Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.*
  - f. *Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.*
  - g. *Except as otherwise provided for in this Circular, be determined in accordance with generally accepted accounting principles.*
  - h. *Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.*
  - i. *Be the net of all applicable credits.*
  - j. *Be adequately documented.*
2. *Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally funded. In*



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*determining reasonableness of a given cost, consideration shall be given to:*

- a. *Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.*
- b. *The restraints or requirements imposed by such factors as: sound business practices; arms length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.*
- c. *Market prices for comparable goods or services.*
- d. *Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.*
- e. *Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.*

3. *Allocable costs.*

- a. *A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.*
- b. *All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.*
- c. *Any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.*
- d. *Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Attachments C, D, and E.*





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*4. Applicable credits.*

- a. *Applicable credits refer to those receipts or reduction of expenditure type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.*
- b. *In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards. (See Attachment B, item 11, "Depreciation and use allowances," for areas of potential application in the matter of Federal financing of activities.)*

*D. Composition of Costs*

1. *Total costs. The total cost of Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.*
2. *Classification of costs. There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.*

*E. Direct Costs*

1. *General. Direct costs are those that can be identified specifically with a particular final cost objective.*
2. *Application. Typical direct costs chargeable to Federal awards are:*



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- a. *Compensation of employees for the time devoted and identified specifically to the performance of those awards.*
  - b. *Costs of materials acquired, consumed, or expended specifically for the purpose of those awards.*
  - c. *Equipment and other approved capital expenditures.*
  - d. *Travel expenses incurred specifically to carry out the award.*
3. *Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.*

**F. Indirect Costs**

1. *General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.*
2. *Cost allocation plans and indirect cost proposals. Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Attachments C, D, and E.*
3. *Limitation on indirect or administrative costs.*
  - a. *In addition to restrictions contained in this Circular, there may be laws that further limit the amount of administrative or indirect costs allowed.*
  - b. *Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation.*



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**G. Interagency Services**

*The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rate share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Attachment C.*

**Consistent Treatment of Costs**

As indicated above in Section C, of OMB A-87, a cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

In addition, failure to mention a particular item of cost is not intended to imply that it is either allowable or unallowable; rather, in each case the determination of allowability should be based on the treatment or standards provided for similar or related cost items.

Consistent treatment of costs applies to LDSSs' costs. Below are examples of consistent treatment of costs and situations that give rise to inconsistent treatment of costs.

1. Treatment of Eligibility and Services Staff & Operations Costs and Purchased Services
  - LDSS Eligibility and Services "Staff and Operations" (S&O) costs are treated as indirect costs and charged to S&O Budget Lines (853, 854, 856 or 857) and allocated based on RMS statistics.
  - A purchased service is defined as a service that is procured on behalf of a specific client or group of clients. Therefore, all purchased services are to be charged to the corresponding program cost code and treated as direct costs.

**Example:** Unacceptable Treatment of S&O and Purchased Services

Services to clients are delivered through **LDSS/LDSS contract employees** and through **contractual agreements** with external private and non-profit organizations.



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A vendor has a contractual agreement to provide VIEW component services to LDSS clients. The vendor submits an invoice to the LDSS. The invoice lists vendor staff costs. The LDSS worker keys the vendor staff costs in the S&O Budget Line.

In this case, keying the vendor staff costs in the S&O Budget Line is unacceptable because the treatment of services rendered through a contractual agreement is considered purchased service and is to be treated as direct costs. Direct costs are those that can be identified specifically with a particular final cost objective; and in this case the cost objective would be the VIEW Cost Code 87201, View Component and Component-Related Activities.

**2. Treatment of Legal Costs (Operating Costs)**

Legal assistance or representation on behalf of the local department of social services is provided by the County Attorney's Office. These costs are reported in LASER under BL 853, 854, 856 or 857, which are then allocated based RMS results.

Example: Unacceptable treatment of legal costs

A local department of social services is billed monthly by the County Attorney's Office for:

- Services rendered. Hours worked multiplied by the attorney's hourly rate are used to calculate the billable costs.
- Proportionate share of overhead costs.

The locality's Central Services Cost Allocation Plan (CSCAP) for that corresponding fiscal year includes indirect overhead costs of the County Attorney's Office. The costs are proportionately charged to all departments based on FTE levels of each department. The CSCAP shows a charge to the local department of social services.

The above scenario is unacceptable because overhead costs of the County Attorney's Office that were previously charged with monthly billable services are being duplicated in the locality's CSCAP.

**3. Treatment of Operating Costs**

A locality's method to allocate costs for leased space must be uniformly applied to all Departments that occupy a leased building. If the ratio of square footage



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occupied by each Department is the method used to calculate and allocate costs, then lease costs charged to each Department should reflect this allocation methodology. No one Department is to be charged more than its fair share of calculated costs.

**Example: Unacceptable Treatment of Lease Costs (Operating Costs)**

Locality treats lease costs uniformly as indirect costs. Due to funding shortage in another Department, the locality elects to increase the amount charged to LDSS for the following reason(s): the availability of uncapped federal programs and a higher federal financial participation rate.

This method used by the locality is unacceptable for the following reason:

The locality is inconsistent in following through on its own methodology and procedure of allocating lease costs based on the square footage used by each Department.



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## **PURPOSE AND OVERVIEW**

These guidelines define expenditures and clarify types of expenditures that can or cannot be claimed for reimbursement.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments \(OMB Circular A-87\)](#)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)

## **RESCINDED GUIDELINES**

Introduction and General Guidelines, Definition of Expenditures, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002

## **DEFINITIONS**

**Expenditures:** Actual payment of cash or cash-equivalent paid by an LDSS for goods, financial assistance and/or services provided to social services clients, or a charge against available funds in settlement of an obligation—as evidenced by an invoice, receipt, voucher, or other such document.

**Advance Payments:** These are payments made prior to the receipt of goods or delivery of services.

## **GUIDELINES**

### **Reimbursement of Expenditures**

In order for allowable expenditures to be considered for reimbursement, LDSSs must enter them into LASER.

### **Advance Payments**

Advance payments made by LDSSs put federal, state, and local financial assets at risk since there is no guarantee that goods or services promised to be delivered will be received. Certain advance payments, as described below, are allowable. Local departments of social services should contact VDSS Division of Finance if questions arise on the allowability and/or reimbursement of advance payments.



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Miscellaneous Advance Payments

The following are examples of advance payments which, under certain terms and conditions, may be prepaid and entered into LASER for reimbursement consideration. **All allowable miscellaneous advance payments are subject to a maximum prepayment period of 90 days.**

ITEM	EXPLANATION
<b>Organization Memberships</b>	Includes employee or agency <u>annual</u> membership dues for professional organizations. As stated above, agencies are not allowed to make annual membership prepayments more than 90 days prior to the expiration of the previous year's membership.
<b>Publication Subscriptions</b>	Includes initial and renewal <u>annual</u> subscriptions for technical and professional publications. As stated above, agencies are not allowed to make subscription prepayments more than 90 days prior to the expiration of the previous year's subscription.
<b>Convention and Education Services</b>	Limited to advance registration fees for conventions, conferences, seminars, and employee workshops. Agencies must be reasonably sure that travel will occur as planned. Excludes other travel expenditures except for public carriers.
<b>Travel Public Carriers</b>	Limited to prepayment for individual travel by aircraft, train, and bus. Excludes rental vehicle expenditures.
<b>U.S. Postal Service Purchases</b>	Limited to postage purchased from the U.S. Postal Service. Excludes courier service and freight expenditures.
<b>Hotel/Motel Deposits</b>	Advance payments for direct billed hotel/motel expenses are discouraged. Limited to <u>one</u> night deposit for direct bill payments on



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ITEM	EXPLANATION
	hotel/motel rooms for employees who travel on behalf of the local departments of social services.
<b>Film Acquisitions or Rentals</b>	Limited to payments for the acquisition or rental of educational or training and development films.
<b>Advertising Expenses</b>	Limited to prepayments for newspaper, magazine, journal, and periodical advertisements.
<b>Telecommunication Services</b>	Limited to advance payments for recurring monthly telephone, pagers, and television cable charges.

Advance Payments: Written Contracts, Leases, or Agreements

Allowable advance payments pursuant to written contracts, leases, or agreements are subject to a **maximum prepayment period of one year** where delivery, performance, or refund is assured based on written obligations. Vendors should be encouraged to invoice the agency on a monthly or quarterly basis in the absence of a sufficiently reduced annual pricing arrangement.

ITEM	EXPLANATION
<b>Mechanical, Electrical, and Equipment Repair &amp; Maintenance Contracts</b>	Limited to payments for services provided to repair and maintain mechanical and electrical systems and equipment. Excludes material and equipment purchases.
<b>Computer Hardware and Software Maintenance Contracts</b>	Limited to payments for services provided to repair and maintain computer hardware and software. Excludes computer hardware and software purchases.
<b>Licensing Agreements</b>	Limited to payments for the licensing fees associated with the use of computer software.
<b>Real Property</b>	Limited to payments for the use of buildings and land.
<b>Equipment Rentals</b>	Limited to payments for the use of equipment.
<b>Insurance Premiums</b>	Limited to premiums for insurance contracts.





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Advance Payments on Behalf of Social Services Clients

**Advance payments on behalf of social services clients become reimbursable only as the goods or services are delivered to the clients.** Examples would include the advance purchase of a large supply of bus tickets or gas cards to be disbursed to individual clients as they become eligible, or payments of child care, adult, or residential services that have not yet been delivered to the clients. If these goods or services are purchased in advance, local departments of social services are to track usage and request reimbursement only after the goods or services are delivered to clients.

**Items Not Considered Expenditures**

The following examples are not expenditures and are not to be submitted for reimbursement in LASER:

ITEM	EXPLANATION
<b>Budget estimates or other distribution percentages</b>	Budget estimates do not qualify as support for charges but may be used for interim accounting purposes under certain conditions. See LASER Procedures topic <i>Documenting Support of Compensation, Personnel Activity Reports</i> for more information.
<b>Donated services or in-kind contributions received</b>	<p>The value of these services is not reimbursable as either a direct or indirect cost; however, the value of these services may sometimes be used to meet cost sharing or matching requirements for applicable federal awards or federal sub-grantee awards.</p> <p><u>The use of matching funds must be documented in the grant proposal or application. Written permission must be received from VDSS prior to using donated services or in-kind contribution as match.</u></p> <p>Consult with the appropriate VDSS Program Manager, Regional Administrative Manager, and the</p>



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ITEM	EXPLANATION
	Division of Finance prior to considering these services or contributions for cost sharing or matching requirements.
<b>Encumbrances</b>	Encumbrances are commitments to reserve and use funds for a specific purpose; however, actual costs have not been incurred.
<b>Transfer of funds to a general or similar fund</b>	Includes the draw down of reimbursement from LASER for grant funding such as the Child Care Initiative Grant or the Safe and Stable Families Grant and placement of these funds in Special Welfare or another local account for future disbursement.



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**PURPOSE AND OVERVIEW**

The purpose of this guideline is to outline the requirements and processes associated with Information Technology (IT) and telecommunications acquisitions made by LDSSs independently and those acquisitions made by LDSSs in coordination with the Virginia Information Technology Agency (VITA).

VITA is the Commonwealth's consolidated information technology organization. VITA oversees the procurement of IT and telecommunications goods and services for its own benefit or on behalf of executive branch agencies, other state agencies and institutions.

This guideline outlines the processes and requirements associated with the acquisition of IT and telecommunications goods and services. This guideline ensures those purchases are made in accordance with the Virginia Public Procurement Act, the Virginia Department of General Services/Division of Purchase and Supply, the Code of Virginia, VDSS policy, and when applicable, VITA policies; it identifies situations where Chief Information Officer (CIO) approval is required. It also specifies when VITA may delegate its procurement authority.

**REFERENCE SOURCES**

- [Virginia Public Procurement Act \(VPPA\)](#)
- [Code of Virginia](#) sections pertaining to VITA, including [§2.2-1110-1111](#), and [§2.2-2005 -2022](#)
- [45 CFR 95, Subpart F, Automatic Data Processing Equipment and Services – Conditions for Federal Financial Participation](#)
- [45 CFR 95, Subpart G, Equipment Acquired Under Public Assistance Programs](#)
- [GASB Statement #34, Capital Assets and Depreciation Guidance](#)
- [Department of Accounts CAPP Manual Section 30000 – Fixed Asset and Lease Accounting](#)

**RESCINDED GUIDELINE**

Chapter I, Automated Data Processing Acquisition, Volume I, Administrative Manual, May 1984



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**DEFINITIONS**

Advanced Planning Document (APD) for IT Equipment and Services Acquisitions

Written plan of action to acquire proposed ADP and other IT equipment and/or services.

Capitalized Equipment

Equipment having an expected useful life of greater than two years and having an acquisition cost of above \$25,000. Examples of capitalized equipment include office equipment, furniture automobiles and information technology equipment. The acquisition costs of capitalized equipment must be depreciated over the useful life of the equipment. See *Depreciation Calculation* example below for additional requirements.

Chief Information Officer (CIO)

The Chief Administrative Officer of the Information Technology Investment Board that oversees the operation of VITA.

Communications Services

Telecommunications services, automated data processing services, and management information systems that serve the needs of state agencies and institutions.

Controlled Equipment

Equipment having an expected useful life of greater than two years and having an acquisition cost at or less than \$25,000. Common examples of controlled equipment include cellular and portable phones, video cameras, TVs, VCRs and camcorders. The acquisition costs of controlled equipment must be expensed (claimed) in the year of acquisition.

Depreciation

The process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. The term depreciation also includes "use allowance" (useful life).

Information Technology (IT)

Telecommunications, automated data processing, databases, the Internet, management information systems and related information, equipment, goods and services.



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In-Scope

Goods and services that have an enterprise-wide application. For example, PCs and PC peripherals; software for systems security, word processing, financial analysis and spreadsheets, etc.; telecommunications devices; printers connected to the network.

Major Information Technology Project

State agency IT project that is mission critical, has a statewide application or has a total estimated cost of more than \$1 million.

Out-of-Scope

Goods and services that are specific to an agency and do not have enterprise-wide application. Examples are stand-alone printers, fax machines, software for case management, etc.

Procurement Transaction

A procurement transaction, as described in the Virginia Public Procurement Act (VPPA), includes all functions related to obtaining any goods or services, such as providing description requirements, solicitation and selection of sources, preparation of contract, contract approval, and all phases of contract administration.

Public Assistance Programs

Federal programs that are administered by state or local agencies under a state supervised, locally administered public assistance system. Public Assistance Programs include: Temporary Assistance for Needy Families (TANF) (CFDA 93.558), Child Welfare Services (93.645), Promoting Safe and Stable Families (CFDA 93.556), Foster Care (93.658), Adoption Assistance (93.659), Independent Living Program (93.674), Social Services Block Grants (SSBG) (93.667), Refugee Assistance (93.566), Food Stamps (10.561), and Medicaid (93.778).

State Agency

Any agency, institution, board, bureau, commission, council, or instrumentality of state government in the Executive Branch listed in the Appropriations Act.

Technology Asset

Hardware and communications equipment not classified as traditional mainframe based items, including personal computers, mobile computers, and other devices capable of storing and manipulating electronic data.



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Technology Infrastructure

Telecommunications, automated data processing, word processing and management information systems, and related information equipment, goods and services.

Telecommunications

Any origination, transmission, emission, or reception of signs, signals, writings, images, and sounds or intelligence of any nature, by wire, radio, television, optical, or other electromagnetic systems.

Useful Life

The length of time that capitalized equipment is expected to be useable.

**GUIDELINES**

**Independent IT Acquisitions by LDSSs**

LDSSs are permitted to make independent acquisitions of IT goods and services. These acquisitions should be based on valid business needs. All procurement transactions must be made in accordance with the Code of Virginia, the Virginia Public Procurement Act and all other applicable local, state and federal regulations. While there is no statutory requirement for LDSSs to use VITA when making IT or telecommunications acquisitions, localities should be aware that in accordance with the Code of Virginia, [§2.2-2012](#) “all statewide contracts and agreements made and entered into by VITA for the purchase of communications services, telecommunications facilities, and information technology goods and services shall provide for the inclusion of counties, cities, and towns in such contracts and agreements.”

**VITA Assisted IT Acquisitions by LDSSs**

LDSSs are not required to go through VITA for the procurement of IT goods and services. It is up to the discretion of the locality to choose whether or not they will use VITA as a resource to make a particular IT acquisition.

VITA has sole authority to procure all IT and telecommunications goods and services (including general and agency – specific applications) for executive branch agencies and non-exempt institutions, except those explicitly exempted by the Code of Virginia or the Appropriations Act. All agencies can request VITA’s assistance with IT procurement services, and all public bodies can use statewide contracts developed by VITA, if provided for in the solicitation or contract. All statewide contracts and agreements made and entered into by VITA for the purchase of communications services,



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telecommunications facilities, computers, software, supplies, and related peripheral IT equipment and services shall provide for the inclusion of counties, cities, and towns in such contracts and agreements. All IT and telecommunications procurements conducted by VITA are pursuant to the laws of the Commonwealth of Virginia and applicable policy or regulation.

Public assistance or social services programs in the Commonwealth of Virginia fall under the authority of the VDSS. Social Services programs in Virginia are managed by state and local agencies under a state supervised locally administered public assistance system. VDSS is a designated executive branch agency.

At its discretion, VITA may grant, in writing, some or all of its procurement authority to purchase a specific IT or telecommunications good or service (including an application) to a requesting agency. Delegation may be based on amount or commodity.

All agencies have \$50,000 delegated authority for goods and services that are Out-of-Scope to VITA. Procurement requests shall not be split to circumvent delegation limits.

Delegated authority for goods and services that are In-scope to VITA varies as follows:

- Agencies and non-exempt institutions of higher education that are not in scope to the Northrop Grumman partnership have \$50,000 delegated authority.
- Agencies that are in scope to the Northrop Grumman partnership have \$0 delegated authority.

VITA will provide guidance on its Website as to what goods and services are In-Scope and what are Out-of-Scope. Regardless of the determination of scope, all IT procurements are within VITA's authority.

Certain procurements require prior approval of the Commonwealth CIO. In the following instances, approval of the Commonwealth CIO is required prior to purchasing IT goods or services:

- Procurements exceeding \$100,000. The Commonwealth Information Technology Agency Procurement Request form must be completed for IT procurement requests whose cost equals or exceeds \$100,000, in accordance with the Code of Virginia, §2.2-2012. This form provides information to support the Commonwealth CIO review approval of IT procurement requests.
- All Major IT Projects as defined in the Code of Virginia §2.2-2006
- Purchases using cooperative procurement agreements, including the U.S. General Services Administration (GSA), regardless of amount
- Purchases using an online or public auction, regardless of amount



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When LDSSs need to procure IT and telecommunications assets through VITA, the purchases must be made in accordance with VITA's policies and the [Virginia Public Procurement Act](#). The classification of IT goods and services as In-Scope or Out-of-Scope to VITA generally determines the procurement procedures. VITA has delegated certain in-scope consumables to agencies when the purchase is for less than \$500.

**List of delegated consumables:**

<http://www.vita.virginia.gov/uploadedFiles/SCM/SCM-ITGoodsandServicesList.xls#Consumables!A1:A1>

**Comprehensive list of IT items and services designated In-Scope or Out-of-Scope:**

<http://www.vita.virginia.gov/uploadedFiles/SCM/SCM-ITGoodsandServicesList.xls>

**Conditions for Federal Financial Participation in IT Investments by LDSSs**

In addition to the various procurements requiring the prior approval of the Commonwealth CIO, prior federal approval of IT investments is required under the conditions described below. No claim for federal financial participation can be made until such approval is received.

**1. IT Investments Requiring Prior Approval by VDSS**

Prior approval for the purchase, by VDSS or LDSSs, of IT equipment and services provided in direct support of social service programs is required when:

- The anticipated cost of the purchase equals or exceeds \$1,000,000 and
- VDSS or the LDSS intends to request reimbursement from state and federal funds

IT services within a state or local government central services department providing general support to state or local government operations are not subject to the approval requirement. An example of a service not subject to approval is service provided by a central services department to process payroll.





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**2. Investments Requiring Prior Federal Approval**

Prior federal approval for the use of federal funds for the purposes described above is required when the cost of IT purchases of services or equipment have:

- The total cost will equal or exceed \$5,000,000 or
- The total cost will equal or exceed \$1,000,000 for noncompetitive acquisitions

The U.S. Department of Health and Human Services and the U. S. Department of Agriculture are the federal agencies for review of proposals submitted by VDSS.

LDSSs that are required to seek prior federal approval for their acquisitions must submit an Advance Planning Document (APD) and a draft Request for Proposals (RFP) to VDSS. The review of local acquisition requests requiring state or federal approval will be coordinated by the appropriate VDSS program unit and VDSS Division of Information Systems (DIS) staff. Only those investment requests approved by the VDSS Information Technology Investment Management (ITIM) Board and forwarded by VDSS to the appropriate federal agencies will be recognized as official requests.

The federal departments normally acknowledge receipt of an APD within sixty days. Final action takes considerably longer.

**Controlled and Capitalized IT Assets**

IT equipment assets are classified as either controlled or capitalized. IT equipment having a unit acquisition cost of \$25,000 or less are classified as a controlled asset. Controlled assets must be expensed and properly reported for reimbursement in LASER in the period when the asset was originally acquired.

IT equipment having a unit acquisition cost of more than \$25,000 are classified as a capitalized asset. Capitalized assets must be depreciated with acquisition costs being recovered over the useful life of the asset(s).

Acquisition costs for a group/class of IT equipment items must be depreciated over the useful life of the asset(s) if the total unit acquisition cost of all pieces of equipment included in a single purchase exceeds the threshold of \$25,000 even though the cost of the individual pieces of equipment is less than the threshold limit.

Localities must determine whether an item is 1) a separate piece of IT equipment having its own recorded cost and description or 2) a component and included as part of



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the overall cost and description of an asset. A component is that part of a unit of asset that cannot be used independently of the remaining piece(s) of equipment or is physically connected to the major asset. An example would be the components of a personal computer system consisting of a central processing unit, monitor, and keyboard. These individual components would be considered parts of one IT equipment asset item and not recorded separately. If the total costs of component parts of the asset are below the capitalization limit of \$25,000, the equipment would be expensed and not capitalized.

Routine costs that simply maintain an equipment item in its operating condition should be expensed; however, the costs of any repairs or improvements that significantly extends the useful life of the asset should be capitalized. Localities must analyze repair and improvement transactions on a case-by-case basis and should consult with the VDSS Local Review Team to apply the proper accounting treatment for any "improvement" transactions.

### **Useful Life**

All IT equipment having a value or acquisition cost at or above \$25,000 must be assigned a reasonably accurate useful life for depreciation and cost recovery purposes. LDSSs are to use the useful life estimate methodology established by their local government. In the absence of an established local government methodology, LDSSs can use the useful lives contained in the nomenclature code tables established by the Virginia Department of Accounts (DOA) as a guide for establishing reasonable useful lives for depreciation purposes. The nomenclature code tables are available online in the CAPP Manual on the DOA website ([www.doa.virginia.gov](http://www.doa.virginia.gov)). However, these useful lives are based on IRS estimates and may not reflect actual use patterns experienced by LDSSs. Governmental organizations often use equipment and vehicles longer than private sector for-profit businesses. Governmental organizations should consider actual use patterns for different types of equipment and take into account historical usage of different equipment items.

### **Salvage Value**

The salvage value of an asset is the estimated value it will have when it reaches the end of its useful life. Some assets are not likely to have a salvage value. For example, due to continuous changes in technology, computers are often obsolete at the time of replacement and, therefore, have no salvage value. LDSSs are to use the salvage values of equipment established by their local government. In the absence of established local government salvage values, the LDSSs are to develop and periodically update a methodology for estimating salvage values. Salvage values should be based on the type of equipment, its obsolescence and degree of usefulness at disposal, and the nature of the disposal process. Assets that are no longer in use and



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remain in the possession of the local government are considered surplus property and not a disposal.

### **Depreciation Calculation**

Although a number of different depreciation methods exist, the Straight-Line method of depreciation should be used in order to uniformly accumulate and recover the acquisition costs of equipment and vehicles over the span of their useful lives. The following example displays the major steps in calculating depreciation using the Straight-Line method and hypothetical values.

#### **Step 1 – Calculate Depreciable Base**

The depreciable base is the acquisition cost minus the salvage value.

<b>Equipment</b>	<b>Unit Acquisition Cost</b>	<b>Salvage Value</b>	<b>Depreciable Base</b>
Network Server	\$30,000	\$0	\$30,000
Telephone System	\$32,000	\$0	\$32,000

#### **Step 2 – Determine Useful Life**

The useful life values are used to calculate depreciation expense.

<b>Equipment</b>	<b>Useful Life (Years)</b>
Network Server	10
Telephone System	10

#### **Step 3 – Calculate Depreciation**

Annual depreciation is calculated by dividing the net cost (depreciable base) by the useful life in years. Monthly depreciation is calculated by determining the number of months of useful life and dividing the equipment or vehicle's net cost by that amount.

<b>Equipment</b>	<b>Net Cost</b>	<b>Divided by Useful Life (Years)</b>	<b>Annual Depreciation</b>
Network Server	\$30,000	10	\$3,000
Telephone System	\$32,000	10	\$3,200



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### **Claiming Reimbursement for the Recovery of IT Equipment Costs**

LDSSs should submit costs of capitalized IT equipment for reimbursement through LASER on a monthly basis. As an option, LDSSs can claim depreciation costs at the end of the fiscal year in which costs were incurred. However, LDSSs cannot submit the annual depreciation costs at the beginning of the fiscal year. Documentation of depreciation records, indicating the amount of depreciation taken each period, must be maintained. LDSSs should use the following account numbers when entering depreciation expense in LASER:

58111 Depreciation – Replacement of Equipment and Vehicles  
58211 Depreciation – Addition of Equipment and Vehicles

The acquisition cost of controlled IT equipment should be submitted for reimbursement through LASER during the period of acquisition.

### **Control and Management**

LDSSs that submit IT equipment costs for federal reimbursement are responsible for implementing adequate controls to safeguard against theft, damage, or loss. Local governments should have existing policies and procedures concerning inventories of IT equipment categorized as both capitalized and controlled. LDSSs should follow those policies and procedures. If physical inventories are not being performed on a regular basis, the LDSS should adopt appropriate measures to ensure that capitalized IT equipment is inventoried at least once every two years in order to properly safeguard the equipment and maintain fiscal accountability.

### **IT Equipment Disposition**

The following requirements apply to the disposition of IT equipment:

1. If the cost of the equipment was claimed in the period acquired and the equipment is later sold, the proceeds of the sale shall be credited to current expenditures in approximate proportion to the distribution of the equipment's cost.
2. If the cost of the equipment was claimed in the period acquired and the equipment is later transferred to an activity which is not involved in the performance of programs currently or previously funded by the Federal Government, an amount equal to the fair market value of the equipment on the date of the transfer shall be credited to current expenditures in approximate proportion to the distribution of the equipment's costs.



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3. If the cost of the equipment was claimed in the period acquired and the equipment is later traded in on other equipment, claims for Federal financial participation in the costs of replacement equipment shall be limited to the additional outlay of expenditures.
4. If the equipment was depreciated, any gain or loss on the disposition of the equipment shall be treated as a decrease or an increase to the depreciation expense of the period in which the disposition takes place. This provision does not apply to equipment whose costs were claimed for Federal financial participation through use allowances.



## **PURPOSE AND OVERVIEW**

The purpose of these guidelines is to clarify the proper classification and treatment of equipment and vehicle assets by LDSSs. These guidelines ensure compliance with federal regulations and Governmental Generally Accepted Accounting Principles (GAAP) as they apply to control, management, disposal, and claiming depreciation for equipment and vehicles acquired under Public Assistance Programs.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments \(OMB Circular A-87\)](#)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- [45 CFR 95, Subpart F, Automatic Data Processing Equipment and Services – Conditions for Federal Financial Participation](#)
- [45 CFR 95, Subpart G, Equipment Acquired Under Public Assistance Programs](#)
- [Governmental Generally Accepted Accounting Principles](#)
- [GASB Statement #34, Capital Assets and Depreciation Guidance](#)
- [Department of Accounts CAPP Manual Section 30000 – Fixed Asset and Lease Accounting](#)

## **RESCINDED GUIDELINES**

Fixed Assets – Equipment, February 11, 2008

## **DEFINITIONS**

**Acquisition Cost:** The net invoice price of an item of purchased equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatuses necessary to make the equipment usable for the purpose for which it was acquired. Other charges such as the cost of installation, transportation, taxes, duty or protective intransit insurance shall be included in or excluded from the unit acquisition cost in accordance with the regular accounting practices of the organization purchasing the equipment. If the item is acquired by trading in another item and paying an additional amount, acquisition cost means the amount received for trade-in plus the additional outlay.

**Equipment:** An article of tangible personal property that has a useful life of more than two years and an acquisition cost of \$500 or more. For accounting purposes, equipment is further classified as either capitalized or controlled.



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**Capitalized Equipment:** Equipment having an expected useful life of greater than two years and having an acquisition cost of above \$25,000. Examples of capitalized equipment include office equipment, furniture and automobiles. The acquisition costs of capitalized equipment are to be depreciated over the useful life of the equipment. See *Depreciation Calculation* below for additional requirements.

**Controlled Equipment:** Equipment having an expected useful life of greater than two years and having an acquisition cost at or less than \$25,000. Examples of controlled equipment include furniture, cellular and portable phones, video cameras, TVs, VCRs, camcorders and vehicles. The acquisition costs of controlled equipment are to be expensed (claimed) in the year of acquisition.

**Depreciation:** The process of allocating the cost of tangible property over a period of time, rather than deducting the cost as an expense in the year of acquisition. The term depreciation also includes “use allowance” (useful life).

**Public Assistance Programs:** These are federal programs that are administered by state agencies or local agencies under a state supervised locally administered public assistance system. Public Assistance Programs include: Temporary Assistance for Needy Families (CFDA 93.558), Child Welfare Services (93.645), Promoting Safe and Stable Families (CFDA 93.556), Foster Care (93.658), Adoption Assistance (93.659), Independent Living Program (93.674), Social Services Block Grants (93.667), Refugee Assistance (93.566), Food Stamps (10.561), and Medicaid (93.778).

**Useful Life:** The length of time that capitalized equipment is expected to be useable.

## **GUIDELINES**

### **Treatment of Controlled and Capitalized Equipment and Vehicles**

Equipment and vehicles having a unit acquisition cost of \$25,000 or less should be expensed and properly reported in LASER in the period when the assets were originally acquired.

Equipment and vehicles having a unit acquisition cost of more than \$25,000 need to be capitalized and costs are to be recovered over the useful life of the assets.

Acquisition costs for a group/class of equipment or vehicles are to be depreciated if the total unit acquisition cost of all equipment or vehicles exceeds the threshold of \$25,000 even though the cost of an individual equipment or vehicle is less than the threshold limit (e.g. new vehicles or replacement of a fleet of vehicles, modular furniture to furnish a new office, and ADP equipment.).



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### **Equipment Components**

Localities must determine whether an item is 1) a separate piece of equipment having its own recorded cost and description or 2) a component and included as part of the overall cost and description of an asset. A component part is that part of a unit of asset that cannot be used independently of the remaining piece(s) of equipment or is physically connected to the major asset. An example would be the components of a personal computer system consisting of a central processing unit, monitor, and keyboard. These individual components would be considered parts of one equipment item and not recorded separately. If the total costs of component parts of the asset are below the capitalization limit of \$25,000, the equipment would be expensed and not capitalized.

Routine costs that simply maintain an equipment item or a vehicle in its operating condition should be expensed; however, the costs of any repairs or improvements that extends the useful life of the asset should be capitalized. Localities are to analyze repair and improvement transactions on a case-by-case basis and should consult with the VDSS Local Review Team to apply the proper accounting treatment for any “improvement” transactions.

### **Useful Life**

All equipment and vehicles having a value or acquisition cost at or above \$25,000 must be assigned a reasonably accurate useful life for depreciation and cost recovery purposes.

LDSSs are to use the useful life estimate methodology established by their local government. In the absence of an established local government methodology, LDSSs can use the useful lives contained in the nomenclature code tables established by the Virginia Department of Accounts (DOA) as a guide for establishing reasonable useful lives for depreciation purposes.

The nomenclature code tables are available online in the CAPP Manual on the DOA website ([www.doa.virginia.gov](http://www.doa.virginia.gov)). However, these useful lives are based on IRS estimates and may not reflect actual use patterns experienced by LDSSs. Governmental organizations often use equipment and vehicles longer than private sector for-profit businesses. Governmental organizations should consider actual use patterns for different types of equipment and take into account historical usage of different equipment.





## Salvage Value

The salvage value of an asset is the estimated value it will have when it reaches the end of its useful life. Some assets are not likely to have a salvage value. For example, due to continuous changes in technology, computers are often obsolete at the time of replacement and, therefore, have no salvage value. Some assets, such as vehicles, are often still in working condition when replaced and generally are traded-in or auctioned for some value.

LDSSs are to use the salvage values of equipment established by their local government. In the absence of established local government salvage values, the LDSSs are to develop and periodically update a methodology for estimating salvage values. Salvage values should be based on the type of equipment or vehicle, its obsolescence and degree of usefulness at disposal, and the nature of the disposal process.

Assets that are no longer in use and remain in the possession of the local government are considered surplus property and not a disposal.

## Depreciation Calculation

Although a number of different depreciation methods exist, the Straight-Line method of depreciation should be used in order to uniformly accumulate and recover the acquisition costs of equipment and vehicles over the span of their useful lives.

The following example displays the major steps in calculating depreciation using the Straight-Line method and hypothetical values.

### Step 1 – Calculate Depreciable Base

The depreciable base is the acquisition value minus the salvage value.

Equipment	Unit Acquisition Cost	Salvage Value	Depreciable Base
Fleet of Vehicles (7)*	\$140,000	\$14,000	\$126,000
Network Server	\$30,000	\$0	\$30,000
Telephone System	\$32,000	\$0	\$32,000

\* Group/class acquisition:

Cost per vehicle = \$20,000

Unit acquisition cost = 7 x \$20,000 = \$140,000

Salvage value per vehicle = \$2,000

Salvage value of a fleet of 7 vehicles = 7 x \$2,000 = \$14,000



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### Step 2 – Determine Useful Life

The useful life values are used to calculate depreciation expense.

<b>Equipment</b>	<b>Useful Life (Years)</b>
Vehicle	8
Network Server	10
Telephone System	10

### Step 3 – Calculate Depreciation

Annual depreciation is calculated by dividing the net cost (depreciable base) by the useful life in years. Monthly depreciation is calculated by determining the number of months of useful life and dividing the equipment or vehicle's net cost by that amount.

<b>Equipment</b>	<b>Net Cost</b>	<b>Divided by Useful Life (Years)</b>	<b>Annual Depreciation</b>
Fleet of Vehicles (7)	\$126,000	8	\$15,750
Network Server	\$30,000	10	\$3,000
Telephone System	\$32,000	10	\$3,200

## **Claiming Reimbursement for the Recovery of Equipment and Vehicle Costs**

Capitalized Equipment and Vehicles: LDSSs should submit costs of capitalized equipment and vehicles for reimbursement through LASER on a monthly basis. As an option, LDSSs can claim depreciation costs at the end of the fiscal year in which costs were incurred. However, LDSSs cannot submit the annual depreciation costs at the beginning of the fiscal year. Documentation of depreciation records, indicating the amount of depreciation taken each period, must be maintained. LDSSs are to use the following account numbers when entering depreciation expense in LASER:

- 58111 Depreciation – Replacement of Equipment and Vehicles
- 58211 Depreciation – Addition of Equipment and Vehicles

Controlled Equipment and Vehicles: The acquisition cost of controlled equipment and vehicles should be submitted for reimbursement through LASER during the period of acquisition.



## **Control and Management**

Local departments of social services that submit equipment and vehicle costs for federal reimbursement are responsible for implementing adequate controls to safeguard against theft, damage, or loss. Local governments should have existing policies and procedures concerning inventories of equipment and vehicles categorized as both capitalized and controlled. LDSSs should follow those policies and procedures. If physical inventories are not being performed on a regular basis, the LDSS should adopt appropriate measures to ensure that capitalized equipment and vehicles are inventoried at least once every two years in order to properly safeguard the equipment and maintain fiscal accountability.

## **Equipment and Vehicle Disposition**

The following requirements apply to the disposition of equipment and vehicles:

1. If the cost of the equipment was claimed in the period acquired and the equipment is later sold, the proceeds of the sale shall be credited to current expenditures in approximate proportion to the distribution of the equipment's cost.
2. If the cost of the equipment was claimed in the period acquired and the equipment is later transferred to an activity which is not involved in the performance of programs currently or previously funded by the Federal Government, an amount equal to the fair market value of the equipment on the date of the transfer shall be credited to current expenditures in approximate proportion to the distribution of the equipment's costs.
3. If the cost of the equipment was claimed in the period acquired and the equipment is later traded in on other equipment claims for Federal financial participation in the costs of replacement equipment shall be limited to the additional outlay.
4. If the equipment was depreciated, any gain or loss on the disposition of the equipment shall be treated as a decrease or an increase to the depreciation expense of the period in which the disposition takes place. This provision does not apply to equipment whose costs were claimed for Federal financial participation through use allowances.



June 1, 2008

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Section 3.20 – Rent/Facility Costs**

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## **PURPOSE AND OVERVIEW**

These guidelines outline the requirements and procedures for determining reasonable rent or facility costs and claiming reimbursement.

On November 16, 1977, the State Board of Welfare (later renamed State Board of Social Services), adopted policies for facilities occupied by local departments of public welfare/social services. These policies were adjusted and expanded in September 1989 in order to adhere more closely to State policy for State agency occupied office space and were made available in the VDSS Administrative Manual, Volume I, Chapter D, Standards for Office Space.

In recognizing that LDSSs office space needs have changed since 1989, these procedures provide LDSSs with a means of determining reasonable rent or facility costs, applying standard allowable space per employee, and claiming costs for reimbursement. To assure that costs are reasonable and necessary, allocable to federal programs, and represent a proportionate share of costs to support LDSS programs, it is imperative for LDSSs to follow these procedures and strive to meet their agency space needs at the most competitive prices.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments](#) (OMB Circular A-87)
- [45 CFR, Part 92, Uniform Administrative Requirements for Grants and Cooperative Agreements to State, Local, and Tribal Governments](#)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- [Code of Virginia § 2.2 -4300-4377. Virginia Public Procurement Act](#)
- [Code of Virginia § 63.2-401. Reimbursement of localities by the Commonwealth](#)
- [Virginia Department of General Services, Lease Manual, Space Planning Policies and Procedures for Leased Facilities](#)
- [Department of Accounts CAPP Manual Section 30000 – Fixed Asset and Accounting](#)

## **RESCINDED POLICY**

Chapter D, Standards of Office Space, of the VDSS Administrative Manual, Volume I



## **DEFINITIONS**

### **Usable Space**

This is space that is under the control of the tenant such as offices and circulation space among offices. Restrooms that are under the control of the tenant may be included. Usable square feet is typically referred to as USF.

### **Rentable Space**

This space is the entire space enclosed within a building, less any vertical floor penetrations (such as elevator shafts and stairwells). Tenants generally pay a pro rata share of the “common use” spaces that include such areas as entryways and lobbies, hallways, elevator lobbies, mechanical rooms, and common use restrooms. The rentable space is usually referred to as rentable square feet or RSF, and is typically the calculated space on which tenants pay rent.

### **Special Space Requirements**

This is space that includes specific client service areas such as client waiting areas, interview rooms, training rooms to conduct client-based training, food pantries to service clients, and/or other space that is considered unique but also necessary in fulfilling the social service programs being administered by the LDSS.

### **Full-time Equivalent (FTE)**

A full-time equivalent is an employee that works full-time, 40 hours per week. A work year is generally defined as 2,080 hours. One employee occupying a paid full time job all year would be an FTE of 1.0. Two employees working for 1,040 hours each would be an FTE of 1.0 between the two of them. In other words, an FTE of 1.0 means the person is equivalent to a full-time worker, while an FTE of 0.5 indicates that the worker is only half-time.

## **BUILDING STANDARDS AND SPACE ALLOWANCE**

### **Building Standards and Requirements**

All leased or publicly owned buildings occupied by local departments of social services are to comply with federal, state, and local laws and requirements that pertain to accessibility to the public and people with disabilities, parking, security, building identification, building codes, and general physical conditions of the office space.



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LDSSs should consult with their local government departments responsible for facilities, procurement, and equal employment opportunities. Additional information about federal and state requirements concerning these three areas is available on the Department of General Services, Division of Real Estate Services web site:  
<http://dres.dgs.virginia.gov/>

### Space Planning

LDSSs that are in the process of relocating, renewing existing leases, entering into new leases, assessing future space needs, determining space requirements, planning renovations to existing buildings/leased facilities or constructing new facilities are to contact the RAM assigned to their region for guidance. The VDSS' Office of General Services (OGS) - Property and Facilities Manager is also available to assist LDSSs.

### Space Allowance – Maximum Square Footage

Current Leases: The allowable maximum square footage per employee that is used by an LDSS with a current lease in place shall continue until the existing lease expires, and a new lease or renewed lease is approved by all authorized parties involved with the lease agreement. For current leases, local departments are to have documentation on file that supports a need for the maximum square footage in use and for expenditures reported for reimbursement. Space allowances are for LDSS employees and applicable contract positions that perform legitimate LDSS programs and activities. Allowable contract positions are to be properly authorized and approved by VDSS DHRM and supervised by LDSS personnel.

Current Leases – Adding Space in Existing Leased Facilities: The standard maximum allowable usable square footage (USF) per full-time equivalent (FTE), excluding approved special needs space, established by the Department of General Services shall apply at the time the renewed lease agreement that incorporates additional space changes is approved by all authorized parties to the lease agreement. FTEs are those LDSS employees and applicable contract positions that perform legitimate LDSS programs and activities. Allowable contract positions are to be properly authorized and approved by VDSS DHRM and supervised by LDSS personnel.

New/Renewed Leases: The standard maximum allowable USF/FTE established by the Department of General Services shall apply at the time the new or renewed lease agreement is approved by all authorized parties to the lease agreement. FTEs are those LDSS employees and applicable contract positions that perform legitimate LDSS activities. Allowable contract positions are to be properly authorized and approved by VDSS DHRM and supervised by LDSS personnel.



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Exceptions to the State Standard USF/FTE

LDSSs are to contact the RAM assigned to their region for inquiries on exceptions. The OGS - Property and Facilities Manager is also available to assist LDSSs. Exceptions to the state standard of USF/FTE will be reviewed on a case by case basis.

**STATE AUTHORITY TO DETERMINE REASONABLE RENT**

*The Code of Virginia is written as follows:*

*“Code of Virginia § 63.2-401. Reimbursement of localities by the Commonwealth.*

*The Commissioner also shall reimburse monthly, to the extent funds are available for such purpose, each county, city or district fiscal officer out of state and federal funds, to the extent provided in the preceding paragraph, for monthly rental payments for office space provided the local department in publicly owned buildings, for payments that are based on the cost of initial construction or purchase of a building or a reasonable amount for depreciation of such building, and for the cost of repairs and alterations to either a privately or publicly owned building. However, no monthly rental payment shall exceed a reasonable amount as determined by the Commissioner.”*

**REASONABLE RENT REQUIREMENTS AND PROCEDURES**

Reasonable Rent/Facility Costs

The information below outlines the acceptable methodology set forth by VDSS in determining reasonable rent/facility costs.

	<b><i>If an LDSS is occupying a privately-owned or commercial building and...</i></b>
<b>Situation 1</b>	rent was determined through a competitive bidding process through a Request for Proposal (RFP); results of the RFP will be acceptable for determining reasonable rent.
<b>Situation 2</b>	rent was determined by <u>not</u> using a competitive bidding process, then the established benchmarks and standards that the DGS uses in obtaining rent space throughout the Commonwealth are to be used in determining reasonable rent.



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**OR**

	<b><i>If an LDSS is occupying a publicly owned building...</i></b>
<b>Situation 1</b>	the depreciation expense schedule and applicable interest costs, along with applicable operating costs for the facility are used to compute the amount of allowable facility costs.  a “use allowance” may be justified when Federal programs have been charged with little or no depreciation expense in the past. If a use allowance is to be followed; the use allowance is to be computed at an annual rate not exceeding two percent of the original acquisition costs.
<b>Situation 2</b>	and the building is fully depreciated; then a proportionate share of general operating costs can be charged.

DGS uses two data sources to determine reasonable rent: (1) data from the U.S. General Services Administration and (2) data maintained by DGS. LDSSs that use the DGS benchmarks are to contact the RAM assigned to their region for applicable assistance. The OGS – Property and Facilities Manager is also available to assist in determining which benchmark source will be used in arriving at acceptable rental/lease rates.

**Rental Costs of Privately-owned or Commercial Buildings**

LDSSs may rent office space in a privately owned building. The use of a competitive bidding process or standards set forth under the Virginia Public Procurement Act and policies and procedures established by the DGS are to be used to determine reasonable rent costs.

LDSSs shall endeavor to obtain the most economical space that is appropriate for their program needs. In comparing rent costs among lessors or landlords, local departments are to consider the type of lease and all costs, including but not limited to, the cost of any expense increases to be passed through to the local department (such as increases in taxes, insurance and operating expenses), the annual escalation, and if not provided by the Lessor or Landlord, the costs of utilities, janitorial services, refuse removal, security and other services necessary to operate and maintain the facility.

Federal regulations 2 CFR, Part 225, OMB Circular A-87, Attachment B, Item 37, establishes principles and standards for costs for Federal awards as it applies to rent.





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*37. Rental costs of buildings and equipment.*

- a. Subject to the limitations described in subsections b. through d. of this section, rental costs are allowable to the extent that the rates are reasonable in light of such factors as: rental costs of comparable property, if any; market conditions in the area; alternatives available; and, the type, life expectancy, condition, and value of the property leased. Rental arrangements should be reviewed periodically to determine if circumstances have changed and other options are available.*
- b. Rental costs under "sale and lease back" arrangements are allowable only up to the amount that would be allowed had the governmental unit continued to own the property. This amount would include expenses such as depreciation or use allowance, maintenance, taxes, and insurance.*
- c. Rental costs under "less-than-arms-length" leases are allowable only up to the amount (as explained in Attachment B, section 37.b) that would be allowed had title to the property vested in the governmental unit. For this purpose, a less-than-arms-length lease is one under which one party to the lease agreement is able to control or substantially influence the actions of the other. Such leases include, but are not limited to those between (i) divisions of a governmental unit; (ii) governmental units under common control through common officers, directors, or members; and (iii) a governmental unit and a director, trustee, officer, or key employee of the governmental unit or his immediate family, either directly or through corporations, trusts, or similar arrangements in which they hold a controlling interest. For example, a governmental unit may establish a separate corporation for the sole purpose of owning property and leasing it back to the governmental unit.*
- d. Rental costs under leases which are required to be treated as capital leases under Generally Accepted Accounting Principles (GAAP) are allowable only up to the amount (as explained in subsection b) that would be allowed had the governmental unit purchased the property on the date the lease agreement was executed. The provisions of Financial Accounting Standards Board Statement 13, Accounting for Leases, shall be used to determine whether a lease is a capital lease. Interest costs related to capital leases are allowable to the extent they meet the criteria in Attachment B, section 23. Unallowable costs include amounts paid for profit, management fees, and taxes that would not have been incurred had the governmental unit purchased the facility.*



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Depreciation and Use Allowance of Publicly Owned Buildings

If LDSSs occupy space in a publicly owned building, the depreciation expense schedule and applicable interest costs, along with applicable operating costs for the facility are used to compute the amount of allowable facility costs.

A “use allowance” may be justified when Federal programs have been charged with little or no depreciation expense in the past. If a use allowance is to be followed; the use allowance is to be computed at an annual rate not exceeding two percent of the original acquisition costs.

Federal regulations 2 CFR, Part 225, OMB Circular A-87, Attachment B, Item 11 establishes principles and standards for costs for Federal awards as it applies to depreciation and use allowance.

11. Depreciation and use allowances.

- a. *Depreciation and use allowances are two means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.*
- b. *The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.*
- c. *The computation of depreciation or use allowances will exclude:*
  - (1) *The cost of land;*
  - (2) *Any portion of the cost of buildings and equipment born by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and*



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*(3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.*

- d. *Where the depreciation method is followed, the period of useful service/life established in each case for usable capital assets must take into consideration such factors as: type of construction, nature of the building and equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.*

*Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at time of donation.*

- e. *When the depreciation method is used for buildings, the shell of the building may be segregated from the major component of the building (e.g., plumbing system, heating, and air conditioning system) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.*
- f. *Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. The use allowance for equipment will be computed at an annual rate not exceeding 6 2/3 percent of acquisition cost. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g., plumbing system, heating and air condition) cannot be segregated from the building's shell.*

*The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes*



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*(e.g., dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the 6 2/3 percent equipment use allowance limitation.*

- g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.*
- h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.*

**Interest/Financing Costs**

Federal regulations 2 CFR, Part 225, OMB Circular A-87, Attachment B, Item 23 establishes principles and standards for costs for Federal awards as it applies to interest.

**23. Interest.**

- a. Costs incurred for interest on borrowed capital or the use of a governmental unit's own funds, however represented, are unallowable except as specifically provided in subsection b. or authorized by Federal legislation.*
- b. Financing costs (including interest) paid or incurred which are associated with the otherwise allowable costs of building acquisition, construction, or fabrication, reconstruction or remodeling completed on or after October 1, 1980 is allowable subject to the conditions in (1) through (4) of this section 23.b. Financing costs (including interest) paid or incurred on or after September 1, 1995 for land or associated with otherwise allowable costs of equipment is allowable, subject to the conditions in (1) through (4).*



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*(1) The financing is provided (from other than tax or user fee sources) by a bona fide third party external to the governmental unit;*

*(2) The assets are used in support of Federal awards;*

*(3) Earnings on debt service reserve funds or interest earned on borrowed funds pending payment of the construction or acquisition costs are used to offset the current period's cost or the capitalized interest, as appropriate. Earnings subject to being reported to the Federal Internal Revenue Service under arbitrage requirements are excludable.*

*(4) For debt arrangements over \$1 million, unless the governmental unit makes an initial equity contribution to the asset purchase of 25 percent or more, the governmental unit shall reduce claims for interest cost by an amount equal to imputed interest earnings on excess cash flow, which is to be calculated as follows. Annually, non-Federal entities shall prepare a cumulative (from the inception of the project) report of monthly cash flows that includes inflows and outflows, regardless of the funding source. Inflows consist of depreciation expense, amortization of capitalized construction interest, and annual interest cost. For cash flow calculations, the annual inflow figures shall be divided by the number of months in the year (i.e., usually 12) that the building is in service for monthly amounts. Outflows consist of initial equity contributions, debt principal payments (less the pro rata share attributable to the unallowable costs of land) and interest payments. Where cumulative inflows exceed cumulative outflows, interest shall be calculated on the excess inflows for that period and be treated as a reduction to allowable interest cost. The rate of interest to be used to compute earnings on excess cash flows shall be the three-month Treasury bill closing rate as of the last business day of that month.*

*(5) Interest attributable to fully depreciated assets is unallowable.*

**Reimbursement - Federal Requirements**

For rent or facility costs to be considered for reimbursement, the following federal requirements must be met:

Costs are reasonable and necessary for the proper and efficient performance and administration of Federal awards. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.



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Cost is allocable to a particular Federal award or cost objective as outlined in 2 CFR, Part 225, OMB Circular A-87, Attachment A. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to that cost objective according to the relative benefits received.

In addition to reasonableness and allocability, the other general tests of allowability are that the cost:

- be authorized or not prohibited under state or local laws or regulations --- A governmental unit may not accept and expend Federal funds to undertake an activity for which it does not have the authority under its own state or local law or which would constitute an illegal purpose;
- conform to any limitations or exclusions set forth in the cost principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items;
- be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit;
- be accorded consistent treatment --- a cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;
- be determined in accordance with generally accepted accounting principles, except as otherwise provided for in 2 CFR, Part 225, OMB Circular A-87;
- not be included as a cost or used to meet cost-sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation;
- be net of all applicable credits; and
- be adequately documented.

**Reporting Rent or Facility Costs for Reimbursement**

- Costs incurred for rent of any building occupied jointly with other agencies or commercial businesses is to be allocated and submitted for reimbursement on the basis of a reasonable pro-rata share. The cost allocation is to be based on the percentage of space occupied by the local department of social services, in relation to the total space in the building.
- Reimbursement of rent or facility costs in either privately or publicly owned buildings will be provided for space occupied by LDSS staff and contract positions (or FTEs) that perform LDSS activities. These LDSS and contract (or



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FTEs) positions must be supervised by the LDSS and authorized and approved by VDSS DHRM.

- All rent or facility costs must be based on actual charges.
- For space occupied in a publicly-owned building, the depreciation expense schedule and applicable interest costs, along with applicable operating costs for the facility are used to compute the amount of allowable facility costs. If the building is fully depreciated, then a proportionate share of general operating costs can be charged. A “use allowance” may be justified when Federal programs have been charged with little or no depreciation expense in the past. If a use allowance is to be followed; the use allowance is to be computed at an annual rate not exceeding two percent of the original acquisition costs.
- The benefit of rent or facility expenditures is to be commensurate with the cost, during the period of occupancy.
- When relocating to another facility, the local agency may not request reimbursement for office space costs for the old office and the new facility in the same calendar month. Consequently, timing for occupancy is a primary consideration in relocation. If the agency is establishing a new satellite office or branch office, or routinely operates satellite offices, these offices are not considered duplicate office space.
- Costs are to be entered into Locality Automated System for Expenditure Reimbursement (LASER) through the use of the alias cost code and appropriate EXPENDITURE type. Reference the following LASER policies and procedures for keying operational costs located on the VDSS interagency website, SPARK:

[00001 Eligibility - Services Staff and Operations Alias](#)

[00204 Eligibility - Services Staff and Operations Pass-Thru Alias](#)



## **PURPOSE AND OVERVIEW**

These guidelines cover steps for LDSSs to follow in order to claim legitimate costs for reimbursement.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments](#) (OMB Circular A–87)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- [Code of Virginia § 63.2 Welfare](#) (Social Services)
- [22 VAC 40-675 Personnel Policies For Local Departments Of Social Services](#)
- [Human Resources Manual for Local Departments of Social Services](#)

## **RESCINDED GUIDELINE**

Salary Reimbursement Guidelines, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002

## **DEFINITIONS**

**Basic State Compensation Schedule:** The department's pay plan, which provides local departments a basis to develop local compensation plans. The plan provides information on classifications, salary grades, pay steps, and pay range for each grade.

**Department:** The Virginia Department of Social Services.

**Local Compensation Plan:** The locally developed pay plan that lists classifications, salary grades, and pay steps of intervening increments from the minimum to the maximum amounts established for each grade, and includes other pay actions.

**Salary Range:** Salary grades and pay steps of intervening increments from the minimum to the maximum established for each grade, which includes reimbursable and non-reimbursable steps.

**State Classification Plan:** The department's classification plan for LDSSs that consists of approved classification specifications that is comprised of corresponding class groups, salary grades, classification codes, equal employment opportunity codes and effective dates.





## **GUIDELINES**

### **Roles and Responsibilities**

The State Board of Social Services is responsible for adopting regulations and policies in the development and operation of a system of personnel administration meeting requirements of the federal Department of Health and Human Services. The policies and procedures must be in compliance with federal merit system standards set forth in the Code of Federal Regulations (5 CFR Part 900). The board approves state classification and state compensation plans that apply to local departments.

The Commissioner must ensure that the Virginia Department of Social Services and local departments of social services properly apply State Board policies.

VDSS Human Resource Director is responsible to the Commissioner for personnel administration. It is his/her responsibility to develop and put into effect rules and procedures for carrying out State Board classification and compensation policies and to ensure that local departments of social services comply with personnel policies, rules, and procedures set forth in the Administrative Manual for local departments.

VDSS Chief Financial Officer is responsible to the Commissioner for the financial administration of the State Social Services System. It is the Chief Financial Officer's responsibility to ensure that the state and LDSSs are in compliance with federal cost principals as outlined in OMB Circular A-87, federal program requirements, guidelines issued by ACF Region III, and other federal/state regulations/guidelines. This position also works with Division Program Directors, other state agencies, and The Virginia League of Social Services Executives in areas of federal and state compliance, resolution of audit issues, and implementation of statewide financial guideline changes.

The Local Board is designated as the authority for all personnel actions, unless the board delegates that responsibility to the LDSS director. The local board is responsible for the local agency's adoption of and compliance with classification and compensation policies.

The Local Director is responsible for compliance with the personnel policies, rules, and procedures set forth in the VDSS Human Resource Manual for Local Departments of Social Services. He/she must also uphold statutory requirements of Title 63.2 of the Code of Virginia and other related statutes.



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Compensation – Directors and Other LDSS Employees

The following guidelines apply to compensation costs for Directors and other LDSS employees, as defined in the VDSS Human Resource Manual for Local Departments of Social Services.

According to the federal requirements in OMB Circular A-87 governing costs, compensation and other expenditures to be submitted by the state for federal reimbursement must be allowable, reasonable and necessary. Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal and/or State awards, including but not necessarily limited to wages, salaries and fringe benefits. The state is allowed to make this determination by establishing standards and considering any applicable federal program rules. At the state level, there are standards and regulations that govern the reimbursement policies between the state and LDSSs.

Per Virginia State Code 63.2-330 below, compensation for any LDSS Director or other employee whose salary does not exceed the maximum amount indicated in the VDSS Basic State Compensation Schedule is allowable for reimbursement from state general (and federal) funds as available. In addition, the governing body of any locality may provide for payment of monetary bonuses to its officers and employees. The payment of a bonus shall be authorized by ordinance. Reference Virginia State Code 15.2-1508.

Compensation for any LDSS Director or other employee whose salary exceeds the maximum amount indicated in the VDSS Basic State Compensation Schedule, and approvals have been provided (see Local Compensation Plan and Accountability), shall be paid wholly from local funds. Although state general fund reimbursement is not permitted, these compensation costs that are in excess of the maximums permitted in the compensation plan may be reimbursed from applicable federal fund sources in addition to the use of local funds. If federal sources are to be utilized, local funds must be used to meet any federal financial match requirements.

§ [63.2-330](#). *Compensation.*

*The local director and other persons employed to administer the provisions of this title in each county or city shall be paid such compensation by such county or city as shall be fixed by the local board or other appointing authority within the compensation plan provided in the merit system plan. With the approval of the Board and the local governing body, the local board may provide that the local director and such other employees shall be paid compensation in excess of the maximums permitted in the compensation plan. Such excess compensation shall be paid wholly from the funds of such county or city and any federal funds that are available and appropriate for such use.*



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§ [15.2-1508](#). *Bonuses for employees of local governments.*

*Notwithstanding any contrary provision of law, general or special, the governing body of any locality may provide for payment of monetary bonuses to its officers and employees. The payment of a bonus shall be authorized by ordinance.*

Compensation and Expenses - Local Boards

§ [63.2-310](#). *Compensation and expenses.*

*Each member of the local board of a county or a city or of a district shall be paid his reasonable and necessary expenses incurred in attendance at meetings and while otherwise engaged in the discharge of his duties. In addition to such expenses, the governing body of each city or county may, out of its general fund, pay to each member of the local board, as compensation for his services, an amount to be fixed by the governing body of such city or county. No such county or city shall be reimbursed out of either state or federal funds for any part of such compensation paid.*

Local Compensation Plan Process

Each LDSS develops its own annual local compensation plan. A local compensation plan includes a listing of classifications, salary grades, pay steps, and salary ranges. In addition, each LDSS's local compensation plan includes information on awarding salary adjustments, compensation for protective service work, sick leave accumulation payment, and other types of approved increases and/or pay actions.

Instructions for completing the Local Compensation Plan Form are developed and distributed by VDSS/DHRM and distributed to each LDSS on an annual basis.

Local Compensation Plan Approval and Accountability

VDSS uses several processes to approve and validate compensation costs to ensure they are allowable, reasonable and necessary. The following notes emphasize LDSS accountability and describe how compensation costs are validated and reimbursed.

1. Compensation costs are determined by the state to be reasonable, necessary, and allowable for reimbursement consideration when approved through all appropriate LDSS, Local Government, and/or VDSS/DHRM position and compensation approval processes. Applicable processes are those required by existing State, Local Government, and/or LDSS regulations, policies, and procedures designed to approve the related compensation cost.



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2. Processes, policies, and procedures used by the department, local governments, and LDSS to approve compensation matters include: Human Resources Manual for Local Departments of Social Services, Basic State Compensation Schedule, Local Compensation Plans submitted to LDSS boards and VDSS, LETS procedures, Local and State Board approvals, in addition to all other compensation and/or human resources regulations, policies, and procedures.
3. Reimbursement from the state general fund is allowable for compensation that does not exceed the maximum amounts in the VDSS Basic State Compensation Schedule.
4. For compensation costs that exceed the Basic State Compensation Schedule maximums, reimbursement can be obtained from appropriate federal sources if approved through one or more of the applicable processes indicated in items #1 and #2 above. The state passes through FFP (Federal Financial Participation) to locals when LDSS expenditures are entered using the appropriate pass-through LASER cost codes. LDSSs must provide all federal matching requirements and the expenditures must meet all program requirements.
5. LDSSs must ensure that they do not duplicate compensation costs in any manner nor submit any type of cost for reimbursement more than once.
6. LDSSs must maintain and be able to provide on request, sufficient documentation to substantiate expenses submitted for reimbursement.
7. LDSSs are accountable for any disallowance resulting from a failure to comply with state and/or federal rules and regulations.



## **PURPOSE AND OVERVIEW**

The purpose of this guideline is to outline the non-reimbursable fund codes that are available in LASER and the proper use of each code.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments \(OMB Circular A-87\)](#)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- LASER MASTER TABLE

## **RESCINDED POLICY**

N/A

## **DEFINITIONS**

**Non-Reimbursable Expenditures:** Expenditures reported by local departments of social services (LDSS) that are not eligible for reimbursement by Federal and/or State funds. LDSSs are responsible for covering all expenditures reported as non-reimbursable from their local budgets.

**Reimbursable Expenditures:** Expenditures reported by LDSSs that are eligible for reimbursement by Federal and/or State funds. Depending on the type of expenditure, LDSSs may also be responsible for covering a percentage of the total expenditure from their local budgets.

## **GUIDELINES**

Effective with the reporting of September 2008 expenditures in LASER, there are three non-reimbursable fund code options. LDSSs will utilize two of the fund codes. The third fund code, Fund 0088, is for **Central Office Use Only**.

When an LDSS reports non-reimbursable expenditures in LASER, the LDSS is to identify the type of non-reimbursable expenditure by selecting the appropriate non-reimbursable fund code.

The purpose of having more than one non-reimbursable fund code is to provide a way for the Division of Finance to identify those expenditures that are eligible for reimbursement, but are charged to non-reimbursable because the total exceeds the State allocation and those expenditures which are not reimbursable for policy reasons.



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LDSSs should utilize the following two non-reimbursable fund codes:

1). Fund 0033 -Local Only – Non-reimbursable expenditures that are not eligible for reimbursement by Federal and/or State funds. This also includes any expenditure that an LDSS reports temporarily as non-reimbursable for tracking purposes.

The following is not a comprehensive list, rather examples of expenditures that the LDSS would charge to Fund033:

- Expenditures charged to Cost Code 00630 – Assistance Payments Local only and 00336 – Purchased Services – Local Only.
- APS Guardianship Fee (\$5.00 refund) and the expenditure from 89503.
- Manual TANF checks issued by the LDSS that are not listed on the F10.2 report. Budget Lines impacted are 808 and 848.
- TANF Chargebacks. Budget Lines impacted are 808 and 848.
- LDSS local programs that are fully funded by the City, County, and/or another agency, and the budget resides within the LDSS. These would be local programs that provide services that are not similar to services currently defined in the Finance Guidelines Manual, Section 4.25.
- Payment errors that are not considered allowable costs. Ex. Payment to a child care provider for a child who is over 12 and is not special needs.
- If a program has a maximum reimbursable rate, but the locality pays more. The amount paid over the allowable maximum rate would be reported as non-reimbursable. Ex. The State reimbursable maximum for burials under GR is \$500. The total cost of the burial is \$750. If the LDSS pays \$750, \$250 would be reported as non-reimbursable.
- Expenditures identified as non-reimbursable in Section 4.25 – LASER BL/CC Descriptions.
- All other expenditures that the LDSS identifies as non-reimbursable that can not be charged to Fund 0077.



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2) Fund 0077 – Exceeds State Allocation – Expenditures that are eligible for reimbursement, but the LDSS has exceeded their State allocated budget for the current reporting period. This includes State and Federal funds. This fund code provides a way for the Division of Finance to identify those expenditures that would be eligible for reimbursement, in the event the State receives additional funding for a particular program, or if at year-end if funding is available Statewide the funds can be reallocated.

The following is not a comprehensive list, rather examples of expenditures that the LDSS would charge to Fund 0077 are:

- The LDSS has reimbursable expenditures during the month that exceed their State allocated budget for the period. This is for all programs, as long as the expenditures are eligible for reimbursement.
- A LDSS' State Allocated Budget for a program, such as Companion Services, is \$100,000. The LDSS knows it will need \$120,000 to provide adequate services. The local government agrees to pay the additional \$20,000 out of Local Funds. Reporting the \$20,000 as Fund 0077 - "Exceeds State Allocation", allows the Division of Finance to identify those expenditures in the event additional funding for the program becomes available.
- LDSS reports reimbursable expenditures in LASER, but the journal does not post due to a funds failure.

**Example:** The LDSS incurs a total of \$15,000 in reimbursable expenditures to report in BL 811. The available State Allocation for the period in BL 811 is \$10,000.

When reporting the expenditures in LASER, the LDSS would make the following entry:

Debit \$10,000 to BL 811, Fund 1111 Reimbursable

Debit \$ 5,000 to BL 811, Fund 0077 Exceeds State Allocation (non-reimbursable)

The LDSS may be able to submit a request for additional funding through a BRS request.

If a BRS request is submitted, once it is approved, the LDSS would make the following entry in LASER:

Credit \$5,000 to BL 811, Fund 0077 Exceeds State Allocation (non-reimbursable)

Debit \$5,000 to BL 811, Fund 1111 Reimbursable



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It is critical for LDSSs to correctly utilize Fund 0033 and Fund 0077. During the year-end close process, if funds are available on a Statewide basis, the Budget Office may reallocate the unspent funds to LDSSs. Fund 0077 identifies those expenditures that are eligible for reimbursement if funds are available.

The non-reimbursable column listed on existing LASER reports will include the total non-reimbursable expenditures reported for all fund codes. A Non-Reimbursable report is available in LASER that provides a separate total for each of the non-reimbursable fund codes by Cost Code.





## **PURPOSE AND OVERVIEW**

The purpose of this guideline is to define joint expenditures and outline the procedures for claiming these expenditures for federal and state reimbursement.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments](#) (OMB Circular A-87)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- Joint Cost Split Worksheet. Located on SPARK.

## **RESCINDED POLICY**

LASER Overview – Allocations, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002

## **DEFINITIONS**

Joint expenditures: Expenses for administering public assistance, benefit programs, or social services programs within the LDSS. Expenditures include the staffing and operational/overhead expenses of the LDSS which are incurred for a common purpose benefiting more than one cost objective and which are not readily attributed to either the Eligibility or Services direct budgets.

Examples of joint expenditures include such items as: staffing costs for management, administrative and other support personnel, rent, utilities, telecommunications, postage, insurance premiums, office supplies, equipment items and vehicles purchases.



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Section 3.35 - Joint Expenditures

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## **GUIDELINES**

### **Joint Expenditure Allocation**

LASER allocates Joint expenditures to the appropriate Eligibility or Services base budget line or to the appropriate Eligibility or Services Pass-Through budget line using direct worker counts. These expenditures are further allocated across benefiting programs within each base budget line or pass-through budget line using the appropriate RMS statistics.

- **Base Budget Lines 853 and 854:** The LDSS enters Joint expenditures into LASER using the alias cost code 00001 and EXPENDITURE type "J." LASER allocates the expenditures between the base budget lines 853 and 854. See cost code description 00001 within Section 4.25 for more information.
- **Pass-Through Budget Lines 856 and 857:** The LDSS enters Joint expenditures into LASER using the alias cost code 00204 and EXPENDITURE type "J". LASER allocates the expenditures between the Pass-Through budget lines 856 and 857. See cost code description 00204 within Section 4.25 for more information.

Each LDSS is responsible for monitoring their Eligibility and Services base budget allocations throughout the fiscal year. Prior to the September 2008 LASER close, there was no standardized method to allocate Joint expenditures to the Pass-Through Budget Lines. Once the LDSS exhausted its base budgets it employed manual methods for calculating the Eligibility and Services ratios, using worker counts in LASER.

**Beginning with the September 2008 reporting of expenditures in LASER, the new alias cost code 00204 and EXPENDITURE type "J" provides a standardized method to allocate Joint expenditures to the Pass-Through Budget Lines.**

Again, see Section 4.25 – LASER for more descriptions and information on budget lines 856 and 857 related to Eligibility and Services Staff and Operations Pass-Through funding.



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Following are two examples that demonstrate how a LDSS can report joint expenditures through LASER. Each example shows two possible options available to LDSSs when reporting joint expenditures for reimbursement.

The first option shows the journal entries if joint expenditures are keyed to cost code **00001 Expenditure type "J"**.

The second option shows the journal entries if joint expenditures are keyed to cost code **00204 Expenditure type "J"**.

**Example 1:** Scenario.

<u>Available Funds</u>	<u>Total Expenditures</u>
BL 853 - \$1,000	Elig. \$1,000
BL 856 - \$2,000	Joint \$2,000

(For simplification purposes, this example is only looking at the Eligibility base budget and Eligibility Pass-Through.)

**Because expenditures keyed to Joint do not go through an automated funds check until after LASER closes for the month, the LDSS needs to ensure there are adequate funds available, before keying the expenditures into LASER.**

Therefore, prior to keying Joint expenditure entries, the LDSS should estimate the amount of Joint expenditures that LASER will allocate to the Service and Eligibility staff and operations budget lines. This can be accomplished by using percentages based on direct Worker Counts in LASER. The LASER report "Worker Counts YTD for a FIPS" provides the number of direct workers in Eligibility and Service.

To calculate the joint allocation percentages, divide the number of workers in each category by the total number of workers in both categories.

Assume the Worker Count report lists 40 direct eligibility workers and 60 direct service workers for a total of 100 direct workers. To calculate the percentage of direct eligibility workers, divide 40 by 100, which is 40%. Therefore 40% of the total Joint expenditures reported will be allocated to Eligibility.

Total Joint expenditures allocated to Eligibility = \$800      ( $\$2,000 \times .40$ )

If a LDSS needs assistance in determining the Joint Expenditure Split, the Joint Cost Split Worksheet is available on SPARK.



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To determine the total of Eligibility expenditures for the month, add the percentage of Joint expenditures allocated to Eligibility to the total of expenditures charged directly to Eligibility.

The total Eligibility expenditures for the month is  $\$1,000 + \$800 = \$1,800$ .

The available funds in the base budget 853 are \$1,000.

The LDSS does not have adequate funds available in BL 853 to cover the total of Eligibility expenditures.

In this example, if the LDSS does not take into consideration the Joint expenditure allocation and charges the direct eligibility expenses of \$1,000 to Cost Code 00001 Expenditure type "E" and charges Joint expenditures to cost code 00001 Expenditure type "J", a funds failure in the amount of \$800 would occur.

Again, the Joint expenditure allocation process takes place **after** LASER closes for the month.

Calculating the total amount of Eligibility expenditures prior to reporting in LASER will prevent a funds failure from occurring.



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For Example 1, the LDSS has a couple of options available when reporting expenditures in LASER.

**Example 1, Option 1:** If the LDSS **does not** utilize the new Joint Pass-through alias cost code 00204 Expenditure type “J”.

**LASER Journal Entries**

Cost Code	Debit Amt	Bud Line Impacted	Comments
0001J	\$2,000	853 & 854	System will allocate \$800 to 853 and \$1,200 to 854
0001E	\$200	853	\$200 will be available in BL853 after Joint allocation
0204E	\$800	856	Remaining eligibility expenditure is charged to pass-through

The above Journal Entries are essentially making sure all Joint expenditures are charged to the base budget.

**Example 1, Option 2:** If the LDSS chooses to utilize the new Joint Pass-Through alias cost code 00204 Expenditure type “J”.

**LASER Journal Entries**

Alias	Debit Amt	Bud Line Impacted	Comments
0001E	\$1,000	853	Funds Avail. in BL 853 is now \$0
0204J	\$2,000	856 & 857	System will allocate \$800 to 856 & \$1,200 to 857

Journal Entries from either option will have the same net affect to the LDSS’ budget.



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**Example 2:** Scenario

<u>Available Funds</u>	<u>Total Expenditures</u>
BL 853 - \$0	Elig \$2,000
BL 856 - \$7,000	Joint \$2,000

(For simplification purposes, this example is only looking at the Eligibility base budget and Eligibility Pass-Through.)

Again, to ensure there are adequate funds available, LDSS should determine the percentage of Joint expenditures that will be allocated to Service and Eligibility prior to keying entries into LASER. The percentages are based on direct Worker Counts in LASER.

Using the same Joint expenditure allocation percentages from Example 1, 60% of costs will be allocated to Services and 40% to Eligibility.

Total Joint expenditures allocated to Eligibility = \$800      ( $\$2,000 \times .40$ )

Total Eligibility expenditures for the month = \$2,800      ( $\$2,000 + \$800$ )

Calculating the total amount of Eligibility expenditures prior to reporting in LASER will prevent a funds failure from occurring.



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For Example 2, the LDSS has a couple of options available when reporting expenditures in LASER.

**Example 2, Option 1:** If the LDSS **does not** utilize the new Pass-Thru alias cost code 00204 Expenditure type “J”.

LASER journal entries

Alias	Debit Amt	Credit	Bud Line Impacted	Comments
0001E		\$800	853	Increases available budget for 853 to \$800. This will ensure that the eligibility portion of Joint costs does not fail funds.
0001J	\$2,000		853 & 854	System will allocate \$800 to 853 & \$1,200 to 854.
0204E	\$2,800		856	\$2,000 current eligibility expense plus the \$800 that was credited from base line to all joint costs to post.

The above Journal Entries are essentially making sure all Joint expenses are charged to the base budget.

**Example 2, Option 2:** If the LDSS utilizes the new Pass-Through alias cost code 00204 Expenditure type “J”.

LASER journal entries

Alias	Debit Amt	Bud Line Impacted	Comments
0204J	\$2,000	856 & 857	System will allocate \$800 to 856 & \$1,200 to 857
0204E	\$2,000	856	

Journal Entries from either option will have the same net affect to the LDSS' budget.



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LDSSs are responsible for ensuring adequate funds are available in **all** budget lines **prior** to entering expenditures into LASER. This is especially critical for Joint expenditures. Unlike all other expenditure types, funds check CAN NOT be performed on Joint expenditures at the time a batch is posted. Joint expenditures must be allocated between Service and Eligibility before funds check can be performed. The Joint expenditure allocation process does not take place until after LASER closes for the month.

The Local Reimbursement Unit (LRU) recommends that LDSSs review the “CO-Budget Bal Statewide” report to check Funds Available before entering expenditures into LASER. Also, if the LDSS reports Joint expenditures during the month, it should generate the “Worker Counts YTD for a FIPS” report in LASER to calculate the percentage of Joint expenditures that the system will allocate to Eligibility and Service. The LDSS can utilize information obtained from both reports to ensure adequate funds are available, before expenditures are reported in LASER.

**If a Funds Failure occurs during the month-end close process.**

If a funds failure occurs the Local Reimbursement Unit (LRU) will create a journal entry for the total amount of the funds failure for the appropriate cost code. The expenditure will be classified as Fund 0077 (Exceeds State Allocation). This fund is non-reimbursable.

The following examples are provided to help clarify the process.

**Example 1:** A LDSS has a funds failure during the Joint expenditure allocation in BL 854 in the amount of \$30,000.

LRU will create the following Journal Entries:

- 1) Debit Alias Cost Code 0001S (BL854) \$30,000, Fund 0077 – Exceeds State Allocation (Non- Reimbursable)

This Journal Entry moves the amount of the funds failure to non-reimbursable for the base budget.

- 2) Credit Alias Cost Code 0001S (BL854) \$30,000, Fund 1111 (reimbursable)

This Journal Entry will increase available funds in BL854 to \$30,000. This will allow the funds failure that occurred from the Joint Allocation to now pass Funds Check.

Assuming there are available funds in pass-through, the next month the LDSS will enter the following Journal Entries:

- 1) Credit Alias Cost Code 0001S (BL854) \$30,000, Fund 0077- Exceeds State Allocation
- 2) Debit Alias Cost Code 0204S (BL857) \$30,000, Fund 1111 - Reimbursable





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**Example 2:** A LDSS has a funds failure during the Joint expenditure allocation in BL 857 in the amount of \$10,000.

LRU will create the following Journal Entries:

- 1) Debit Alias Cost Code 0204S (BL857) \$10,000, Fund 0077- Exceeds State Allocation
  - 2) Credit Alias Cost Code 0204S (BL857) \$10,000, Fund 1111 - Reimbursable
- This Journal Entry will increase available funds in BL857 to \$10,000. This will allow the funds failure that occurred from the Joint Allocation to now pass Funds Checking.

The LDSS would need to request and obtain approval for additional funding from appropriate VDSS personnel before re-entering the costs into LASER for reimbursement.

If additional funding is approved for pass-through, LDSS will make the following Journal Entries:

- 1) Credit Cost Code 0204S (BL857) \$10,000. Fund 0077- Exceeds State Allocation.
- 2) Debit Cost Code 0204S (BL857) \$10,000. Fund 1111 - Reimbursable

Again, it is the LDSS' responsibility to ensure adequate funds are available in ALL budget lines prior to reporting expenditures for reimbursement.

**NOTE:**

**ALL JOINT EXPENDITURES ARE TO BE KEYED TO EITHER COST CODE 00001 EXPENDITURE TYPE "J" FOR BASE ALLOCATIONS OR COST CODE 00204 EXPENDITURE TYPE "J" FOR PASS-THROUGH ALLOCATIONS.**

**LDSSs ARE NOT TO MANUALLY CALCULATE THE ELIGIBILITY AND SERVICE PORTIONS OF JOINT EXPENDITURES USING WORKER COUNTS AND CHARGE TO ALIAS COST CODES 00204 EXPENDITURE type "E" OR 00204 EXPENDITURE type "S".**



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Section 3.45 – TANF Overpayments

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**PURPOSE AND OVERVIEW:**

These guidelines outline the process to follow when Local Departments of Social Services (LDSS) staff identify a Temporary Assistance for Needy Families (TANF) overpayment.

**REFERENCE SOURCES:**

VDSS TANF Policy Manual

[Chapter 100 General Information](#)

[Chapter 500 Authorization and Payment](#)

[Chapter 700 TANF UP Unemployed Parent Program](#)

[Chapter 800 Diversionary Assistance Program](#)

LASER "How to" Instructions (posted on SPARK)

[Creating Batches and Journals](#)

**RESCINDED POLICY:**

TANF Related Topics, Finance and Administration Guidelines Manual for LDSS, February 2002.

**DEFINITIONS:**

Temporary Assistance for Needy Families (TANF): This program provides temporary cash assistance and employment-related services to enable families with children to become self-supporting. The program is managed at the state level by the Economic Assistance and Employment Unit.

Temporary Assistance for Needy Families – Unemployed Parent (TANF –UP):

The goal of this program is to provide assistance to families with two able-bodied parents.

TANF Diversionary: The intent of this program is to prevent potential TANF recipients from becoming ongoing TANF recipients. A Diversionary payment can be used if immediate intervention with short-term aid will resolve an emergency or crisis situation and prevent the need for ongoing TANF.



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Chargeback: An **avoidable** overpayment to a recipient that was the fault of the LDSS. The LDSS is initially charged the lump sum of the overpayment.

Non-Chargeback: is an **unavoidable** overpayment to a recipient that was the fault of the recipient or is an “excused” Agency error (Due Diligence/Excused). The LDSS is not penalized and charged with the lump sum of the overpayment to the recipient.

Recoupment: Method of collecting an overpayment that consists of reducing all or part of a current recipient’s future assistance payment.

Recovery: Method of collecting an overpayment that consists of making arrangements with a former or current recipient for voluntary repayment of all or a portion of the overpayment. (Cash, check, etc. is paid to the locality.)

Correction of Payment Error (COPE) Form: The form the LDSS completes when an overpayment is identified. The form will indicate if the overpayment is a Chargeback or Non-Chargeback type of error.

### **GUIDELINE:**

When the appropriate LDSS employee identifies an overpayment to a client, they should document the case record and retain the information in the applicable LDSS file. The documentation should include whether the overpayment is a **chargeback** or **non-chargeback**. The LDSS is initially charged the lump sum amount for chargeback types of overpayments. The LDSS is not initially charged the lump sum amount for non-chargeback types of overpayments but must pursue collection and return the funds to VDSS upon collection.

### **Chargeback (LDSS could have avoided the overpayment)**

#### **Overpayment Procedures for LASER**

- 1) Initial entry in LASER to report the lump sum of the overpayment.
  - Enter the lump sum of the overpayment as a Credit journal entry, Fund 1111-reimbursable, Account Code 64010, for the applicable Cost Code, expenditure type “Chargebacks”, reason “Initial Chargeback to Agency for Agency error”.
  - Enter the lump sum of the overpayment as a Debit journal entry, fund 0033 – Local Only (non-reimbursable), Account Code 64010, for the applicable Cost Code, expenditure type “Chargebacks”, reason “Initial Chargeback to Agency for Agency error”.
  - The Cost Code for TANF is 80801 and the Cost Code for TANF-UP is 84801.



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Depending on the method used for repayment, the LDSS will report the repayment in LASER as follows:

**2) Reporting Chargeback Repayments:**

**A) Recoupment (reduction in client's current assistance payment)**

- Enter each monthly recoupment amount as a Debit journal entry, Fund 1111 - reimbursable, Account Code 64010, for the applicable Cost Code, expenditure type "Chargebacks", reason "Chargeback Recoupment".
- Enter each monthly recoupment amount as a Credit journal entry, Fund 0033 – Local Only (non-reimbursable), Account Code 64010, for the applicable Cost Code, expenditure type "Chargebacks", reason "Chargeback Recoupment".

**B) Recovery (Cash, checks, etc.):**

- Enter the collection amount for the case as a Credit journal entry, Fund 0033 – Local Only (non-reimbursable), Account Code 64205, for the applicable Cost Code, expenditure type "Cash Refunds", reason "Chargeback-Agency error".
- No Debit journal entry is required to the reimbursable fund.

**Non-Chargebacks (LDSS could not have avoided the overpayment)**

Again, the LDSS is not initially charged the lump sum of the Non-Chargeback type of overpayments. The LDSS will report repayment amounts in LASER at the time the overpayment is recouped or recovered.

**Overpayment procedures for LASER**

**1) Reporting Non-Chargeback Repayments:**

**A) Recoupment (reduction in client's current assistance payment)**

- No journal entries are required since the LDSS was not initially charged for the overpayment.

**B) Recovery (Cash, checks, etc.)**

- Enter the collection amount for the case as a Credit journal entry, Fund 1111 - reimbursable, Account Code 64205, for the applicable Cost Code, expenditure type "Fraud Free", reason "Non-Chargeback".
- No journal entry is required to Fund 0033 – Local Only (non-reimbursable).



### **Excess Recovered**

If an LDSS identifies that it recovered more from the client than the amount owed, the LDSS must take the following steps:

- Issue a local check to the client for the amount it over collected.
- If the LDSS already entered the excess amount in LASER, a correcting journal entry is needed:  
Debit the appropriate cost code,  
Account Code 64205.  
If a non-chargeback - Fund 1111 – reimbursable  
If a chargeback - Fund 0033 – Local Only (non-reimbursable).
- If the LDSS has not entered the excess amount in LASER, a journal entry is entered to Debit the appropriate cost code, Account Code 64205, Fund 0033 – Local Only (non-reimbursable).

### **Reporting TANF overpayment collections in ADAPT**

Usually, LDSS eligibility workers are responsible for updating ADAPT. **For reconciliation and fraud FREE reporting purposes, it is important that all the LDSS report all TANF cash collections in LASER, and ADAPT during the same reporting month.** If eligibility workers are responsible for updating ADAPT, LDSS fiscal staff will need to coordinate with them to ensure both systems are updated during the same month.

When an LDSS receives a TANF cash payment, it must update ADAPT with the appropriate data. If no case exists in ADAPT, the LDSS needs to establish a case by following the steps listed in the May 18, 2000 broadcast titled “Converting Food Stamp and TANF claims when there is no case or program in ADAPT”. To enter the payment in ADAPT, perform the following functions:

1. On the ADAPT main menu enter option 9 TANF benefit adjustment.
2. Select option 13 and enter the pertinent information.
3. Print the PA warrant register to verify that the data is on ADAPT each day that you enter collections.
  - a. Go to your TUMS menu.
  - b. Select Public Assistance Daily Warrant Register & Reports.
  - c. Enter option 4 PA Daily Mapper Reports Select refund listing.



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Section 3.46 – TANF F10.2 Reports**

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**PURPOSE AND OVERVIEW:**

These guidelines outline the process for Local Department of Social Services (LDSS) to follow to request reimbursement for locally issued Temporary Assistance for Needy Families (TANF) checks.

**REFERENCE SOURCES:**

TANF Policy Manual

[Chapter 100 General Information](#)

[Chapter 500 Authorization and Payment](#)

[Chapter 700 TANF UP Unemployed Parent Program](#)

[Chapter 800 Diversionary Assistance Program](#)

VDSS Broadcasts

[3728: F10.2 Financial Reports Available on the Local Agency Website](#)

LASER “How to” Instructions

[Creating Batches and Journals](#)

**RESCINDED POLICY:**

N/A

**DEFINITIONS:**

Temporary Assistance for Needy Families (TANF): This public assistance program provides temporary cash assistance and employment-related services to enable families with children to become self-supporting. The Economic Assistance and Employment Unit manage the program at the state level.

TANF Diversionary: The intent of this program is to prevent potential TANF recipients from becoming ongoing TANF recipients. A Diversionary payment can be used if immediate intervention with short-term aid will resolve an emergency or crisis situation and prevent the need for ongoing TANF.

Temporary Assistance for Needy Families – Unemployed Parent (TANF-UP):

The goal of this program is to provide assistance to families with two able-bodied parents.



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**GUIDELINE:**

The Economic Assistance and Employment Unit manages TANF and TANF-UP at the state level and the LDSS administers them locally. LDSSs may need to issue a local check in cases of emergencies, lost, stolen, or mutilated State issued checks for payment of assistance.

The client contacts the Eligibility Worker (EW) when there is an issue with a check. The EW follows the protocol in the TANF Manual, Chapter 500, Appendix I, to determine if they need to issue a local check. If the EW determines that the LDSS needs to issue a local check, the EW will submit a payment request to the LDSS' finance unit.

When the LDSS' finance unit issues a local check, the appropriate LDSS EW needs to be notified. The EW will update The Application Benefit Delivery Automation Project (ADAPT) system. Monthly F10.2 reports will be generated from ADAPT and posted on SPARK. The F10.2 Reports provide the total amount of locally issued checks an LDSS is authorized to be reported for reimbursement. It is important that the LDSS updates ADAPT in the same month the check is issued.

LDSS will print F10.2 reports. (Broadcast 3728)

The following are the four F10.2 reports and the corresponding LASER Cost Codes and Account Codes for each.

<b>F10.2 Report</b>	<b>LASER Cost Code</b>	<b>LASER Account Code</b>
TANF (215)	80801	64010
TANF Diversionary (215)	80801	64010
TANF (217)	84801	64010
TANF Diversionary (217)	84801	64010

There may be times when the LDSS does not update the ADAPT system during the same month a local check is issued. Because ADAPT is the official record of payment, the LDSS **should never** report amounts in LASER for reimbursement that exceed the amount on the F10.2 report. If the LDSS' finance unit is aware of a local payment issued, but it is not listed on the F10.2 report, they should enter the amounts into LASER as a debit to non-reimbursable (Fund 0033) to the appropriate cost code for tracking purposes. When the amount shows up on the F10.2 report, the LDSS will credit non-reimbursable (Fund 0033) and debit reimbursable in LASER.

The Local Reimbursement Unit (LRU) will reconcile F10.2 report amounts to journals entered into LASER.

If an LDSS made a debit entry to reimbursable, but the F10.2 report does not include the transaction, LRU staff will make a reversing entry.



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If an LDSS did not make an entry in LASER and the F10.2 report lists the amount, LRU staff will e-mail a reminder to the LDSS as a courtesy.

It is the LDSS' responsibility to correctly report expenditures for reimbursement in LASER.

Below is a sample F10.2 report for TANF (215). All four reports have the same format.

- 1) Lists the type of F10.2 report.
- 2) Where information is obtained for creating a journal entry in LASER system.
  - Reimbursable Amt.(H10): Is the total amount of locally issued checks entered into ADAPT.
  - State Net Local Amt. (H12): Only a few localities will have amounts other than zero listed. This is the amount paid to clients over the State maximum rate. This amount is non-reimbursable.
  - Reimbursable Amt. (H14): Is the net amount of the Reimbursable Amt. and the State Net Local Amt.

REPORT ID: FIP803-1A		COMMONWEALTH OF VIRGINIA DEPARTMENT OF SOCIAL SERVICES PUBLIC ASSISTANCE - AID TO DEPENDENT CHILDREN - 215							<div># 1</div>		PAGE: 14 RUN DATE: 11/08/07 EFF DATE: 10/31/07	
FIPS: 000 Locality Name		F10.2 EXPENDITURE AND CASE DATA : LOCALITY SUMMARY							PART 1			
		FOR MONTH OF 10/07										
----- S T A T E -----		-----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-				
LN	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	FEP	TANF MTCH	WARRANT				
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT				
1	PAYMT	234	45,404.00	.00	.00	139.28	.00	1,393.81	46,658.53	1		
2	CANCL	0	.00	.00	.00	.00	.00	.00	.00	2		
3	NET	234	45,404.00	.00	.00	139.28	.00	1,393.81	46,658.53	3		
----- L O C A L -----		-----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-				
LN	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	TANF MTCH	REIMBURSEMENT	AMOUNT				
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT				
5	PAYMT	1	292.00	.00	.00	.00	.00	292.00	5			
6	CANCL	0	.00	.00	.00	.00	.00	.00	6			
7	NET	1	292.00	.00	.00	.00	.00	292.00	7			
8	REIMB AMT FROM LOCALS OVER MAX							.00	8			
9									9			
10	TOTAL AMT NOT REIMBURSABLE:		.00					REIMBURSABLE AMT:	292.00	10		
11	AMT FROM OVER MAX REPORT:		.00							11		
12	NET LOCALITY AMOUNT:		.00					STATE NET LOCAL AMT:	.00	12		
13										13		
14	TOTAL:		.00					REIMBURSABLE AMT:	292.00	14		
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-				
16	TOTAL AMT LOCAL WARRANTS:		292.00							16		
----- STATE/LOCAL UNREIMBURSED COUNTS -----		-----										
18	PAYMENT	230	313	108	0				18			
19	CANCEL	0	0	0	0				19			
20	NET	230	313	108	0				20			

**Example 1:**

The amount listed in H14 shows that the total amount of local checks issued for the month is \$292.00.





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REPORT ID: FIP803-1A

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RUN DATE: 11/08/07  
EFF DATE: 10/31/07

FIPS: 000 Locality Name

F10.2 EXPENDITURE AND CASE DATA : LOCALITY SUMMARY PART 1  
FOR MONTH OF 10/07

COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-
LN	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	FEP	TANF MTCH	WARRANT
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT
1	PAYMT	234	45,404.00	.00	.00	139.28	.00	46,658.53
2	CANCL	0	.00	.00	.00	.00	.00	.00
3	NET	234	45,404.00	.00	.00	139.28	.00	46,658.53
----- L O C A L -----								
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-
LN	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	TANF MTCH	REIMBURSEMENT	AMOUNT
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT
5	PAYMT	1	292.00	.00	.00	.00	.00	292.00
6	CANCL	0	.00	.00	.00	.00	.00	.00
7	NET	1	292.00	.00	.00	.00	.00	292.00
8	REIMB AMT FROM LOCALS OVER MAX: +						.00	
9	-----							
10	TOTAL AMT NOT REIMBURSABLE:		.00			REIMBURSABLE AMT:	292.00	
11	AMT FROM OVER MAX REPORT:		.00					
12	NET LOCALITY AMOUNT:		.00			STATE NET LOCAL AMT: -	.00	
13	-----							
14	TOTAL:		.00			REIMBURSABLE AMT:	292.00	
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-
16	TOTAL AMT LOCAL WARRANTS:		292.00					
----- STATE/LOCAL UNDUPLICATED COUNTS -----								
	CASES	CHILDREN	ADULTS	EUB				
18	PAYMENT	230	313	108	0			
19	CANCEL	0	0	0	0			
20	NET	230	313	108	0			

The LDSS will report the amount for reimbursement in LASER using the following journal entry:

Cost Code	Fund	Account Code	Debit
80801	1111 (Reimbursable)	64010	292.00

If the LDSS issued a manual TANF check during the month, but the F10.2 report does not list it, the LDSS should report the amount as a Debit to Fund 0033 – Local Only (non-reimbursable), for the appropriate Cost Code and Account Code.

Because ADAPT is the official system of record, if the F10.2 report does not reflect the amount of the local check, the LDSS is not authorized to receive reimbursement.

When the amount shows on the F10.2 report, the LDSS will enter two journal entries.

- 1) Credit Fund 0033 – Local Only (non-reimbursable), to appropriate Cost Code and Account Code.
- 2) Debit to reimbursable, to appropriate Cost Code and Account Code.

If an LDSS reports an amount as reimbursable in LASER, but the F10.2 report does not reflect the amount, LRU will enter a Credit journal in LASER to reduce the LDSS' reimbursement.



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**Example 2:**

The Reimbursable Amt. (H10) is the total amount of local checks issued.

The State net Local Amt.(H12) is the total amount paid to clients that exceeded the State maximum rate. (Only a few localities pay more than the maximum rate).

REPORT ID: FIP803-1A		COMMONWEALTH OF VIRGINIA DEPARTMENT OF SOCIAL SERVICES						PAGE: 52		
		PUBLIC ASSISTANCE - AID TO DEPENDENT CHILDREN - 215						RUN DATE: 11/08/07		
FIPS: 000 Locality Name		F10.2 EXPENDITURE AND CASE DATA : LOCALITY SUMMARY PART 1						EFF DATE: 10/31/07		
		FOR MONTH OF 10/07								
----- S T A T E -----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	FEP	TANF MTCH	WARRANT		
LN	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT		
1	PAYMT	279	63,095.00	775.00	45.00	105.70	.00	4,931.38	68,650.68	
2	CANCL	4	948.00	8.00	.00	.00	.00	.00	956.00	
3	NET	275	62,147.00	767.00	45.00	105.70	.00	4,931.38	67,694.68	
----- L O C A L -----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
	TRANS	MATCHED	LOCALITY	RECOUPMENT	AMOUNT	TANF MTCH		REIMBURSEMENT		
LN	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT		AMOUNT		
5	PAYMT	1	382.00	4.00	.00	.00		386.00	5	
6	CANCL	0	.00	.00	.00	.00		.00	6	
7	NET	1	382.00	4.00	.00	.00		386.00	7	
8	REIMB AMT FROM LOCALS OVER MAX: +							.00	8	
9										9
10	TOTAL AMT NOT REIMBURSABLE:		.00							10
11	AMT FROM OVER MAX REPORT:		.00							11
12	NET LOCALITY AMOUNT:		4.00							12
13										13
14	TOTAL:		4.00							14
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
16	TOTAL AMT LOCAL WARRANTS:		386.00							16
----- STATE/LOCAL UNDUPLICATED COUNTS -----										
		CASES	CHILDREN	ADULTS	EWE					
18	PAYMENT	264	398	149	0					18
19	CANCEL	2	4	2	0					19
20	NET	262	394	147	0					20

The LDSS will make the following journal entries in LASER:

Cost Code	Fund	Account Code	Debit	Credit
80801	1111 (Reimbursable)	64010	382.00	

Cost Code	Fund	Account Code	Debit	Credit
80801	0033 (Non-Reimbursable)	64010	767.00	
80801	1111 (Reimbursable)	64010		767.00



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**Example 3**

If amounts are zero, no entry is required in LASER.

ID: FIP806-1A		COMMONWEALTH OF VIRGINIA DEPARTMENT OF SOCIAL SERVICES PUBLIC ASSISTANCE - ADC DIVERSIONARY PAYMT - 215							PAGE: 20	
									RUN DATE: 11/08/07	
									EFF DATE: 10/31/07	
FIPS: 000 Locality Name		F10.2 EXPENDITURE AND CASE DATA : LOCALITY SUMMARY PART 1								
		FOR MONTH OF 10/07								
----- S T A T E -----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
LN	TRANS	MATCHED	LOCALITY	---RECOUPMENT	AMOUNT---	WARRANT	HOLDHRLS	TOTAL		
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT	AMOUNT		
1	PAYMT	5	2,237.00	.00	.00	.00	2,237.00	.00	2,237.00 1	
2	CANCL	0	.00	.00	.00	.00	.00	.00	.00 2	
3	NET	5	2,237.00	.00	.00	.00	2,237.00	.00	2,237.00 3	
----- L O C A L -----										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
LN	TRANS	MATCHED	LOCALITY	---RECOUPMENT	AMOUNT---	WARRANT	REIMBURSEMENT			
	COUNTS	AMOUNT	AMOUNT	CB	NON-CB	AMOUNT	AMOUNT			
5	PAYMT	0	.00	.00	.00	.00	.00	.00	.00 5	
6	CANCL	0	.00	.00	.00	.00	.00	.00	.00 6	
7	NET	0	.00	.00	.00	.00	.00	.00	.00 7	
8	REIMB AMT FROM LOCALS OVER MAX: +							.00	.00 8	
9										
10	TOTAL AMT NOT REIMBURSABLE:		.00					REIMBURSABLE AMT:	.00 9	
11	AMT FROM OVER MAX REPORT:		.00							
12	NET LOCALITY AMOUNT:		.00					STATE NET LOCAL AMT: -	.00 11	
13										
14	TOTAL:		.00					REIMBURSABLE AMT:	.00 13	
15										
COLUMN -->	-A-	-B-	-C-	-D-	-E-	-F-	-G-	-H-		
16	TOTAL AMT LOCAL WARRANTS:		.00							
		----- STATE/LOCAL UNDUPLICATED COUNTS -----								
	CASES	CHILDREN	ADULTS	EWB						
18	PAYMENT	3	4	3	0					
19	CANCEL	0	0	0	0					
20	NET	3	4	3	0					



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Section 3.50 – Special Welfare**

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**PURPOSE AND OVERVIEW:**

The purpose of this section is to provide general guidelines and procedures for establishing and managing special welfare funds.

Local treasurers hold special welfare funds for foster children and other individuals. [§63.2-320 of the Code of Virginia](#) authorizes local agencies to accept and expend funds for children placed by or entrusted to the Local Board when there is no appointed guardian. Some of these individuals receive payments from the Social Security Administration, Veteran's Administration, or parental support. The local agency posts these and other payments to the individual's account(s) and the local Treasurer posts these transactions to the local government's account. The statute provides for final disposition of remaining funds in the child's account when the local board discharges the child from its care. However, §63.2-320 does not authorize local boards to open bank accounts for these funds. Instead, local boards must follow the law provided in [§63.2-314](#), which requires that local boards deposit all funds in the local treasuries of their respective county, city or local district board. The statute further states these moneys are not assets of the locality or the local welfare board, but rather agency or trust funds held for the children. Federal law specifies that these funds belong to the children, and establishes specific guidelines on the types and titling of bank accounts.

All Child Welfare Trust accounts should be deposited in a bank or savings and loan. Some local treasurers combine accounts and maintain detailed ledgers showing each child's balance. Other local treasurers maintain separate accounts for each child. Either method is acceptable with one exception. The federal government requires treasurers to maintain a separate dedicated account for certain social security payments.

**REFERENCE SOURCES:**

- [Section 63.2-314 Code of Virginia](#)
- [Section 63.2-320 Code of Virginia](#)
- [Social Security Handbook](#)
- [Specifications for Audits of Counties, Cities and Towns](#)
- [Department of Treasury, Division of Unclaimed Property](#)

**RESCINDED POLICY:**

Special Welfare, Virginia Department of Social Services Finance and Administration Guidelines Manual for LDSS (Local Departments of Social Services), Feb 2002.



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**DEFINITIONS:**

Current Needs: Immediate and reasonably foreseeable essentials for housing, food, clothing, utilities, medical care and insurance, dental care, personal hygiene, education, and the rehabilitation expenses of the disabled beneficiaries.

Dedicated Account: Certain large, past-due SSI payments to foster care children covering more than six months of payments must be paid directly into a separate, “dedicated account” in a financial institution.

Disabled Child: A person under the age of 18 who meets the definition of disability for children in Social Security law. That is, he or she must have a medically determinable physical or mental impairment that results in marked and severe functional limitation(s), and which can be expected to result in death, or has lasted or can be expected to last for a continuous period of not less than 12 months.

Maintenance Payments: Costs for shelter, food, clothing and education, etc.

Maximum Resource Limits: SSI has established \$2,000 as the maximum resource limit per individual.

Personal Needs: Costs for spending allowance, hygiene items, reading materials, etc.

Resource: SSI considers a resource as cash, liquid assets, and real or personal property that can be converted to cash.

Special Needs: Costs for needs beyond those included as maintenance or personal care, or covered as a service under other programs.

Supplemental Security Income (SSI): A Federal cash assistance program funded and administered by the Social Security Administration (SSA). The program is authorized by Title XVI. The SSI program was established to provide cash assistance to assure a minimum level of income to individuals who: have limited income and resources; or is age 65 or older; or are blind; or are disabled.

Unclaimed Property: All tangible or intangible property that has remained unclaimed by its owner for an extended period of time. This includes savings and checking accounts. Property becomes unclaimed when the holder has not had contact with the owner of the property for a specified period of time.



**GUIDELINE:**

The local boards are authorized to receive and disburse funds derived from public grants or private sources in the form of gifts, contributions, bequests or legacies for the purpose of aiding needy persons within their respective counties, cities or districts under the authority of §63.2-314, *Code of Virginia*. The local boards are authorized and empowered to accept and expend on behalf of and for the benefit of any child placed by it where legal custody remains with the parents or guardians.

**Types of Funds:**

Public or private (non foster care) – These include gifts, contributions, special local government grants, etc. Funds in this account can only be used for the purpose of the bequest. Funds received for an individual or those with restrictions cannot be used for any other purpose. If an individual or organization donates funds for a specific purpose, request permission in writing from the donor to roll any excess funds into a general donation ledger within Special Welfare, otherwise, return any unspent funds to the donor.

Dedicated accounts – These funds include certain large past-due SSI payments covering more than six months of benefits. These payments must be paid directly into a separate, “dedicated account” in a financial institution. The account may be a checking account, savings account or a money market account and should be interest bearing . The dedicated account funds must be separate from any other savings or checking account set up for the beneficiary. Except for certain subsequent underpayments, no other funds may be combined in the account. Funds in this account, including interest, are excluded when calculating the amount of the beneficiary’s resources. Funds in this account can only be used for the following allowable expenses for the benefit of the child:

- Medical treatment and education or job skills training;
- If related to the child’s disability, personal needs assistance, special equipment, housing modification, and therapy or rehabilitation; and
- Any other item or service related to the child’s disability that SSA determines to be appropriate.

A payee who uses money from the dedicated account for anything other than the expenses shown above must repay the SSA from his or her own funds in an amount equal to what was spent. The SSA requires the representative payee to keep a record of all money taken from this account and maintain receipts for all items or services bought for a minimum of two years.



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Regular monthly accounts – These are regular monthly receipts and the funds are to be used for current monthly needs. “Current needs” are the immediate and reasonably foreseeable essentials for housing, food, clothing, utilities, medical care and insurance, dental care, personal hygiene, education, and the rehabilitation expenses of the disabled beneficiary. The local treasurer should either maintain separate accounts for each child, or maintain detailed subsidiary ledgers to identify each child’s balance, including any interest. Accumulated funds of more than \$500 should be placed in an interest yielding account or investment on behalf of the child. Any interest and dividend payments that result from checking accounts, savings or an investment are the property of the beneficiary.

**Special Welfare Fund Special Requirements**

1. The Social Security Administration provides two types of payments for children, regular monthly payments and back payments. The local agency may authorize disbursement of regular monthly payments to the child or on the child’s behalf for any purpose. The local agency may disburse back payments only for limited purposes, usually education or medical, and there are no time limits on disbursing the funds. Federal law requires separate bank accounts for these two types of payments. Public Law (P.L.) 104-134, Section 1631(a)(2)(F) describes the types of accounts required and their titling. Specifically, federal law requires payees to establish and maintain a dedicated account in a financial institution for certain past-due benefit payments made on or after August 23, 1996 for persons with disabilities or blind SSI recipients under age 18. This dedicated account must be separate from the account(s) for the deposit of regular monthly SSI payments. The local agency may not deposit any other funds into the dedicated account except certain subsequent SSI underpayments and past-due benefits. Local Treasurers must deposit the regular SSI monthly payments in the Special Welfare Account and back payments in the dedicated account.
2. Federal law states that SSI Dedicated Account may be a savings account; a checking account; or a money market account established in a financial institution. Although not specified in the law, the account should be interest bearing. Federal law does not permit investing in certificates of deposit, mutual funds, stocks and bonds for these funds. These instruments are not considered financial institutions’ accounts. Treasurers may set up a separate SSI Dedicated Funds Account for each child or use a collective SSI Dedicated Funds Account. However, federal law only permits collective dedicated checking and savings accounts if they meet existing federal policy and the new requirements for dedicated accounts described above.



### **Special Welfare Fund Other Requirements**

1. The Special Welfare fund is established under the authority of §63.2-314, *Code of Virginia*. This account consists of funds taken into the agency that are not allocated through the budget. These funds include donations from individuals, organizations, or churches, special grants from the local government, social security and veteran's administration benefits collected for specific individuals for whom the agency is acting as the custodian. The prior list is not all inclusive. These funds are deposited with the county/city treasurer and the locality must have a system to keep the funds separate from its budgeted funds. These funds cannot be commingled with other locality funds. This fund is a special fund account and does not revert to the general fund at fiscal year end. It is the Local Board, or designee, responsibility to allocate the uncommitted money within the account to ensure it is properly administered.
2. This fund should not be used to provide travel advances unless the Board of Supervisors/City Council provides unrestricted funds or appropriations to the fund for this purpose. In the event travel advances are made from funds available for that purpose, repayment must be made immediately upon reimbursement of expenses.
3. The Local Treasurer may choose to establish one interest yielding account, however, the interest must be prorated and credited to the individual beneficiaries on the basis of their share of funds in the account.
4. The bank account must be titled so it is clear the funds belong to the beneficiary. A checking account is recommended because you have cancelled checks and/or bank statements. However, in a few situations the beneficiary cannot maintain a minimum balance to avoid service fees. Make every effort to set up an account that earns interest, minimizes fees and provides clear records.
5. Accumulated funds of more than \$500 should be placed in an interest-yielding account on behalf of the beneficiary.
6. Certain large, past-due SSI payments covering more than six months of benefits must be deposited directly to a separate, dedicated account in a financial institution and must be kept separate from the other accounts.

### **Fund restrictions for foster children accounts**

1. Individuals may have up to \$2,000 in total countable resources and remain eligible for Medicaid. If these conserved funds exceed \$2,000 they must be spent within six months of original receipt, or they will be considered resources to





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the individual. Exception: SSI benefits received after the account has accumulated \$2,000 are considered overpayments. Should this occur, the LDSS is required to immediately return to SSA all payments received after the point of \$2,000 accumulation.

2. Title IV-E eligible individuals are also Medicaid eligible regardless of their liquid resource levels, as long as the individual is eligible for a cash assistance payment.
3. If a LDSS cannot maintain a child's Special Welfare account below the \$2,000/\$10,000 resource level it can establish an irrevocable trust account that will allow resources to accumulate over these resource levels, while not making the child ineligible for most benefits. However, in order to be exempt as a countable resource for the purposes of Medicaid eligibility, trusts must meet specific requirements of the Medicaid program. Local agencies should consult with an attorney or the Regional Office Medicaid consultant to ensure these irrevocable trust accounts are set up properly.

**Special Welfare Accounting Procedures:**

It is important that proper accounting procedures be used by each LDSS and these procedures be standardized to minimize errors, speed reviewing time, error detection and provide an adequate audit trail. A person unfamiliar with the welfare system should be able to look at the records and determine where the funds came from, for what purpose it was intended and how it was spent.

The following process should be followed by each LDSS:

**Receipts**

1. All funds received in the Special Welfare Fund must be recorded on an official receipt and "Special Welfare Fund" must be written on the "For the Account" line. Additional identifying information should be added, i.e., case name, case number, source of funds, donor account fund, i.e., Christmas fund, or other brief remarks. For lump sum SSI receipts equal to more than six months of benefits indicate the funds are for a dedicated account. This information should be legible and used to post the data to ledgers or subsidiary accounts. Use the account statement to post the data for funds received by electronic funds transfer, such as, SSA, SSI or veteran benefits.
2. A report of collections should be prepared and forwarded, along with the funds, to the Local Treasurer who is responsible for making the deposit. Cash should not be allowed to accumulate in the LDSS office, therefore, the funds should be forwarded to the local treasurer within the week funds are received by the LDSS.



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At least monthly the balances of the ledger accounts must be checked, or reconciled, to the local treasurer's balance.

3. A ledger of accounts must be maintained and if the funds received have any restriction these should be noted on the ledger sheet or subsidiary account. All SSI dedicated accounts and regular monthly foster care accounts require individual ledgers. The following information is required on the ledger accounts: name of account, case number, amount of receipt, date of receipt, receipt number, source of funds, purpose for which funds are to be spent, amount of disbursement, date of disbursement and reason for disbursement.

#### Disbursements

1. §63.2-314, *Code of Virginia* place the responsibility for disbursements on the Local Board. This responsibility can be delegated to the Director or other designee provided fund oversight is maintained through periodic disbursement reporting to the Local Board. The number of designated individuals should be kept to a minimum. Signatures of persons designated to authorize disbursements from this fund should be on file with the Local Treasurer. All disbursements should be properly posted to the individual ledger accounts as soon as possible within the week of disbursement.
2. Funds received with restrictions cannot be disbursed for any other purpose. If an individual or organization donates funds for a specific purpose, request permission in writing from the donor to roll any excess funds into a general donation ledger within Special Welfare, otherwise, return any excess funds to the donor.

#### Foster Care Disbursements

3. Refunds to expenditures (disbursements) for foster care beneficiaries are made in the following order:
  - a. Maintenance (room and board, clothing, personal care and allowance)
  - b. Medical expenses (not covered by Title XIX and Title XXI)
  - c. Purchased Services
4. Funds received for an individual recipient from the Social Security Administration, Veterans Administration, or other sources for maintenance are to be credited in this fund in the name of the individual. A monthly disbursement is to be credited on the account of the individual to refund program costs expended for the individual during the period the benefit check covers. The data on the individual ledger is to be updated showing the refund to program cost. If applicable, LASER should also be updated to record the refund to program cost. Prior



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period expenditures may also be deducted from current month receipts, with the exception of dedicated funds, after current expenses are refunded.

5. Funds from an initial benefit check deposited in this account may be used to refund program expenditures made retroactive to the month of the individual's eligibility for the benefit with the exception of SSI back payments that are greater than the amount of six months of benefits. A representative payee is not required to use benefits to pay bills incurred by a beneficiary before the first month that benefits are paid to the representative payee. A representative payee may choose to do so after the current expenses are paid in full.
6. Funds available in an individual account may be used to pay for "special needs" over and above those included in other funding.
7. Return the receipt of erroneous checks to the Regional Financial Center (RFC), U.S. Treasury Department to the return address on the check envelope. You can also return the erroneous check to the local Social Security office.

**Unexpended Funds for Closed Foster Care Accounts**

1. In the event a foster care child leaves custody of the LDSS, all SSA/SSI savings or other investments and interest earned on the funds must be returned to the Social Security Administration. The LDSS must seek written approval from the SSA to disburse these funds to a new payee rather than returning it to SSA.
2. If a child in foster care has remaining unspent funds other than saved SSA/SSI benefits upon leaving custody of the LDSS, they must be paid to him/her, or parent/guardian, in accordance with §63.2-314, *Code of Virginia*.
3. In the event an individual cannot be located, after diligent attempts to locate have been made, the unclaimed balance to the individual's credit shall be transferred to the State Treasurer in accordance with the *Unclaimed Property Act, Title 55, Chapter 11.1, Sections 55-210.1 – 55-210.30, Code of Virginia*.
4. In the event of a child's death, conserved funds become the property of the child's estate. Rather than returning them to SSA, conserved funds must be given to the legal representative of the deceased child's estate for disposition under State law. If no legal representative exists, the payee must contact the State probate court (or the State agency handling estate matters) for instructions on what to do with the remaining conserved funds.



**Welfare Fund Best Practice Recommendations**

1. Post receipts and disbursements to ledgers or subsidiary accounts accurately and timely and at least within a week of the activity.
2. Post interest properly to all individuals or accounts.
3. Reimburse foster children payments from the receipts for program costs for the month incurred.
4. Report expenditure reimbursements in LASER for the month incurred, if applicable.
5. Validate funds are spent for purpose intended.
6. Refund to applicable funding sources or escheat to unclaimed property all unexpended special welfare funds and dedicated funds for individuals who leave the custody of social services.
7. Monthly reconcile all of the special welfare accounts to the local government's records.
8. Notify program staff to review and take appropriate action on cases that have been inactive for an extended period of time, at a minimum every six months.



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## **PURPOSE AND OVERVIEW**

The purpose of these guidelines is to outline the standards of conduct for directors and employees of LDSSs who engage in outside activities for financial gains. The main objective of these guidelines is to ensure that directors and employees of LDSSs avoid conflicts of interests while conducting operations and making financial decisions. The guidelines are provided to aid LDSSs in complying with the Virginia Conflict of Interests Act, which regulates financial relationships in three general areas:

1. Bribes;
2. Personal financial interests of an LDSS director or employee involved in a contract or transaction involving the locality or agency;
3. Other illegal behaviors

Included in these guidelines are considerations and actions that need to be taken when seeking employment outside the LDSS. Also included is information concerning the Annual Statement of Economic Interests that some LDSS officials and employees are required to complete.

## **REFERENCE SOURCES**

- [Code of Virginia, §§2.2-3100 – 3117. Virginia Conflict of Interest Act](#)
- Director's Manual - Local Departments of Social Services, Rev. 2005

## **RESCINDED POLICY**

None.

## **DEFINITIONS**

**Personal Interest:** A financial benefit or liability accruing to a director or employee or to a member of his immediate family. A personal interest exists if an LDSS director or employee:

- a. owns at least 3% of the total equity of a business;
- b. has annual income from the interest which exceeds, or can reasonably be anticipated to exceed, \$10,000 from owning real or personal property or a business;
- c. receives salary, other compensation, fringe benefits, or personally benefits from the use of property from a business involved in a contract that exceeds or reasonably could exceed \$10,000 annually;



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- d. has an ownership interest in property that exceeds \$10,000. The LDSS director's or employee's salary or income from the property is not counted for this definition, but is covered in item (b.) above;
- e. has personal liability for a business that exceeds 3% of the equity of the business; or
- f. has an option for ownership of a business or real or personal property, and upon exercise, his ownership interest will meet the levels established in (a) or (e) above.

**GUIDELINES**

**Outside Employment and Other Paid Activities**

If any LDSS staff chooses to engage in outside employment or other paid activities, he must obtain the LDSS Director's written permission. Permission is required to assure that outside activities do not directly conflict with the employee's LDSS responsibilities or the Virginia Conflict of Interests Act.

Outside activities should not impact the employee's LDSS work hours or duties, or require the use of LDSS property or equipment. While permission is required, to ensure that the employee receives all of his constitutional protections, a director should consult the city or county attorney before denying an employee's request to engage in paid outside employment.

**Prohibited Conduct**

The Virginia Code prohibits public officials from taking bribes, engaging in activities in which they appear to be or are subject to undue influence, and from sharing insider information.

Every LDSS director and employee is prohibited from:

1. soliciting or accepting money or other valuable item, except from the agency, for performing services within the scope of his official duties;
2. offering or accepting money or other valuables for, or in consideration of, assisting any person in obtaining employment, appointment, or promotion within the agency or locality;
3. offering or accepting money or other valuables for, or in consideration of, the use of his public position to obtain a contract for any person or business with agency or locality;



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4. using confidential information, gained through his public position and not available to the public, for his or another individual's economic benefit;
5. accepting any money, loan, gift, favor, service, business or professional opportunity that can reasonably be assumed to influence the performance of his official duties. Political contributions actually used for political campaigns or constituent services and reported as required by Chapter 9 ( §24.2-900 et seq.) of Title 24.2 are excluded;
6. accepting any business or professional opportunity when it is reasonable to assume that the opportunity is being offered to influence the performance of his official duties;
7. accepting any honoraria for any appearance, speech, or article in which he provides expertise or opinions related to his official duties. Payment or reimbursement of actual travel, lodging, or subsistence expenses incurred in connection with the appearance, speech or article is permissible. A payment of money or anything of value not exceeding the per diem deduction allowed under §162 of the Internal Revenue Code is also excluded;
8. accepting a gift from a person whose interests may be substantially affected by the director's or employee's performance of his official duties when the timing and nature of the gift would cause a reasonable person to question the director's or employee's impartiality in a matter involving the giver;
9. accepting gifts from sources so frequently that it raises the question of whether the person is using his influence and public position for personal gain.

#### Prohibited Contracts

The Virginia Code sets forth regulations addressing the personal interests a director or employee of the Commonwealth may have in a contract. The following outlines the prohibitions and exceptions for LDSS employees entering into personal contracts.

Directors and employees of LDSSs are prohibited from entering into contracts:

- A. with the LDSS other than his personal employment contract;
- B. in which he has a personal interest unless the LDSS contract is (i) awarded as a result of a sealed competitive bid or competitive negotiation (as defined in § [2.2-4301](#)) or as a result of a procedure embodying competitive principles (as authorized by 10 or 11 § [2.2-4343](#) or (ii) is awarded after a finding, in writing, by the administrative head of the agency that competitive bidding or negotiation is not in the public's best interest.
- C. These provisions do not apply to:



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1. an employee's personal interest in additional employment contracts with the LDSS that he may receive because of an immediate family member as long as he does not exercise any control over the employment or employment activities of his immediate family member and is not in a position to influence those activities;
2. an director's or employee's personal interest in an employment contract with any other governmental agency that is a component part of the government of his locality;
3. contracts for a governmental agency's sale of services or goods at uniform prices available to the general public;
4. members of local governing bodies who are subject to § [2.2-3107](#); or
5. members of local school boards who are subject to § [2.2-3108](#).

Further Exceptions

- A. The provisions of Article 3 (§ [2.2-3106](#) et seq.) do not apply:
1. to selling, leasing, or exchanging real property between a director or employee and the LDSS as long as the he does not participate in his official capacity in any way;
  2. to publication of official notices;
  3. to contracts between an LDSS director or employee and the government or school board of a town or city with a population less than 10,000 when the total of contracts between the parties does not exceed \$10,000 annually or is obtained by sealed bid and is less than \$25,000;
  4. if the director's or employee's sole personal interest in the governmental contract is income from the contracting firm or governmental agency exceeding \$10,000, so long as the director or employee or an immediate family member neither participates in nor has authority to participate in the procurement or execution of the contract on behalf of the contracting firm;
  5. to contracts between the LDSS and a public service corporation, financial institution, or company furnishing public utilities in which the director or employee has a personal interest, provided the director or employee is not authorized to participate in the procurement or execution of the contract on behalf of the LDSS or disqualifies himself from the process as a matter of public record;
  6. to contracts for goods and services that do not exceed \$500;
  7. to grants or other payments under a program with established rates or amounts which are paid uniformly to all qualified applicants;





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8. when a director or employee whose sole personal interest in a contract with the LDSS results from marriage to a spouse employed by the same agency so long as the spouse has been employed by the agency for five or more years prior to marrying the director or employee.
- B. The chapter does not apply to employment contracts or renewals entered into prior to August 1, 1987, which comply with either the former Virginia Conflict of Interests Act, Chapter 22 ( §2.1-347 et seq.) or the former Comprehensive Conflict of Interests Act, Chapter 40 ( § 2.1-599 et seq.) of Title 2.1 at the time of their formation or thereafter. Employment by the same LDSS of a director or employee and a spouse or other relative residing in the same household does not create a material financial interest unless one of the persons is in a direct supervisory or administrative position of the other and the annual salary of the subordinate is at least \$22,500.

#### Personal Interest in a Transaction

In addition to the attributes used to identify personal interests in contracts, the Code of Virginia also includes parent-subsidary and affiliated business relationships as attributes when identifying a personal interest in a contract. For the purpose of these guidelines, a transaction is broadly defined as any matter of official action contemplated by the LDSS.

- A. The fact that an LDSS director or employee has a personal interest in a transaction does not automatically require him to disqualify himself from the matter. A director or employee is disqualified from the transaction if it deals solely with property, a business, or a governmental agency in which he has a personal interest. He may, however, participate in the transaction if:
  1. he is a member of a business, profession, occupation, or group of three or more persons affected by the transaction and makes the declarations required by [§2.2-3114F](#) or [§ 2.2-3115G](#);
  2. a party to the transaction is a client of his firm and he does not personally represent or provide services to the client and makes the declarations required by [§ 2.2-3114G](#) or [§ 2.2-3115H](#); or
  3. it affects the general public.
- B. Disqualifications under this section do not prevent an employee from having a personal interest in a transaction or from representing himself or an immediate family member in a transaction in which the LDSS is engaged. He may not, however, receive compensation for such representation and must comply with all disqualification and relevant disclosure requirements.



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- C. If disqualifications reduce the voting members below the required number, the remaining members have authority to vote by majority. If a unanimous vote is required, then the remaining members must reach a unanimous vote. Disqualified members, while not allowed to vote, must still attend the vote in order to meet the required quorum.
- D. The Virginia Conflict of Interests Act requires an LDSS director or employee to complete the following steps if he is disqualified from participating in a transaction:
1. disclose the interest that causes the disqualification, whether voluntary or required by law, by identifying the interest, including the name and address of the business or property;
  2. retain the disclosure for five years;
  3. the disqualified director or employee must refrain from voting or participating in discussion on the transaction;
  4. the disqualified member cannot attend any closed meeting at which the transaction is discussed; and
  5. the disqualified director or employee may not discuss the matter with anyone in the government who is involved in the transaction.

Annual Statement of Economic Interests

In addition to transaction-specific disclosures, some LDSS directors and employees may be required to submit an annual Statement of Economic Interests form. The form is located in the Code of Virginia § [2.2-3117](#). By November 30 of each year, the Virginia Secretary of the Commonwealth must distribute the forms to the clerks of the local governing bodies. In turn, by December 10, the clerks distribute the forms to the individuals who are required to file. Individuals must complete and file the form by January 15 of the following year.

For more information about the Statement of Economic Interests, and who is required to file visit <http://www.commonwealth.virginia.gov/StateGovernment/Conflict/conflict.cfm>, or contact the Conflict of Interests Director at 1111 East Broad Street, 4<sup>th</sup> Floor, Richmond, VA 23219 or (804)225-2849.



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Section 3.60 - LASER Expenditure Reconciliation and Certification

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## **PURPOSE AND OVERVIEW**

The purpose of this section is to provide general guidelines and procedures for conducting monthly LASER expenditure reconciliation and certification activities.

VDSS is a state-supervised, locally-administered, human services system. [Section 63.2-401](#) of the Code of Virginia provides that the state reimburse localities for the federal and state shares of program and administrative expenditures associated with administering social service programs. The Division of Finance uses the Locality Automated System for Expenditure Reimbursement (LASER) to process local agency expenditures for reimbursement. LDSSs must submit allowable costs into LASER for reimbursement monthly. To assure accuracy of costs being reported for reimbursement and compliance with federal and state requirements and regulations, LDSSs are required to perform a monthly reconciliation and certification of costs reported for reimbursement.

## **REFERENCE SOURCES**

- [Code of Virginia § 63.2-401. Reimbursement of localities by the Commonwealth](#)
- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments \(OMB Circular A-87\)](#)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)
- [Commonwealth of Virginia Department of Accounts Agency Risk Management and Internal Control Standards \(ARMICS\) Control Activities Section](#)

## **RESCINDED POLICY**

Laser Certification and Reconciliation, Virginia Department of Social Services Finance and Administration Guidelines Manual for LDSS (Local Departments of Social Services), Feb 2002

Revision of Section 3.60 - Finance Guidelines Manual dated June 1, 2008.

## **PROCEDURES**

LDSSs must complete monthly reconciliations of expenditures submitted through LASER for reimbursement. Expenditures must be reconciled by the LDSS to the **system(s) that generates the checks and other applicable local source documents used to compile and enter the data into LASER.** This reconciliation must be done at the budget line/cost code level.



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If checks are generated from the local government's General Ledger, the LDSS would use the local government's general ledger to complete the reconciliation.

If checks are generated from a Subsidiary Ledger, it is acceptable for the LDSS to use the Subsidiary Ledger to complete the reconciliation. However, to maintain fiscal integrity, the LDSS should still reconcile to their Locality's general ledger. Internal and external auditors will generally request to see the reconciliation at this level.

The reconciliation the Division of Finance requires is not intended to supplant any other reconciliation processes that the Local government and/or auditors require.

LDSSs must verify that source documents match the corresponding LASER journal entries when journals are prepared and entered into LASER. As journals are entered into LASER, LDSSs need to review input screens for accuracy. This item entry-level reconciliation assures LDSS staff that they actually entered items into the system as intended.

LDSSs must perform a comprehensive reconciliation of each month's reimbursement. Reconciliations should be performed promptly after final monthly LASER reports are made available; generally within four business days after the monthly closing date.

**Preparing Journals for LASER Entry:**

LDSS staff must gather supporting documentation and source documents. Supporting documentation for expenditures reported in:

- a) Staff and Operations budget lines includes LETS Person Employee Display Report; a report from the local payroll system listing employees, their salaries and fringe benefits and their position classification; and copies of any applicable invoices for payroll and overhead costs.
- b) Maintenance/Assistance Payments and Purchase of Services Programs budget lines includes applicable invoices, warrant registers, client lists, contracts, agreements, etc.
- c) Adjusting journal entries includes notes to file for changes, locality documents that show changes and/or adjustments, amended invoices, etc.

**VDSS Monthly Reconciliation Requirements:**

LDSS staff, specifically the Office Manager or their authorized designee, is required to perform monthly reconciliations of their LASER expenditures reported for reimbursement.



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LDSSs can use one or more of the following Top 10 LASER Reports to verify accuracy of the amounts entered and processed for reimbursement. This list includes, but is not limited to, the following reports:

<b><u>Reports - Sequence</u></b>	<b><u>Reports - Name</u></b>
10	LASER Cert – Adm, Assist, POS
20	Admin, Assist and POS MTD
30	Local Reimb Rpt MTD for a FIPS
40	Electronic Funds Transfer Report
50	Ck Non/Reim MTD Exp for a FIPS
60	CFDA Detail MTD
70	CO-Bud Line Detail MTD
80	CO-Local Budget Bal Statewide
90	Bud YTD w/Prior Month Revision
100	Budget YTD w/YTD Revision

**VDSS Monthly Reconciliation Procedures:**

1. LDSS staff must gather supporting documentation and source documents for journal entries.  
Supporting documentation for expenditures reported in:
  - a) Staff and Operations budget lines includes LETS Person Employee Display Report; a report from the local payroll system listing employees, their salaries and fringe benefits and their position classification; and copies of any applicable invoices for payroll and overhead costs.
  - b) Maintenance/Assistance Payments and Purchase of Services Programs budget lines includes applicable invoices, warrant registers, client lists, contracts, agreements, etc.
  - c) Adjusting journal entries includes notes to file for changes, locality documents that show changes and/or adjustments, amended invoices, etc.
2. Print the necessary LASER reports (refer to list above).
3. LDSSs have the discretion to choose the forms and tools (i.e. documents, spreadsheets, etc.) used to complete monthly reconciliations. Using the LDSS' reconciliation tools, enter the monthly journal totals by budget line and/or cost code. The amounts on this document must match the amount of the selected LASER report and the locality's General Ledger (GL) system or



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Subsidiary Ledger system report. Subsidiary Ledger systems include payroll systems, purchase of services systems, Thomas Brothers, Harmony, Bright, etc. Again, the system(s) that is used for reconciliation is the system(s) that generates checks.

4. Identify, document, and notate the treatment of all reconciling differences including, but not limited to, timing differences, and adjusting and correcting journal entries.
5. Correct any duplicate or erroneous entries during the next open LASER period. The correcting/adjusting entry must include a description of the entry and the period to which it relates.



**LASER Certification Requirements:**

LDSS officials must certify the accuracy of their expenditure reconciliations to assure oversight and authority when requesting reimbursement. Responsibilities for completing the LASER Monthly Expenditures Certification Form are:

1. LDSS staff must complete and sign Part I. (May be completed and signed by Office Manager.)
2. LDSS Office Managers must review and sign Part I. (If the Office Manager Completed Part I, the LDSS Director must sign as the reviewer.)
3. LDSS Office Managers must complete and sign Part II.
4. LDSS Directors must review and sign Part II.

Mail (via the pouch system) or fax (to 804-726-7355) the completed LASER Monthly Expenditure Certification Form to the attention of Division of Finance, Local Reimbursement Unit within five (5) business days after LASER reopens for the next open period.

LDSSs that fail to complete monthly LASER reconciliations or submit the Certification Form in a timely manner are subject to VDSS withholding reimbursement for the following LASER period.

The LDSS must prepare and retain a complete reconciliation package including supporting documents used in the reimbursement and reconciliation processes. The LDSS has discretion in assembling and filing the reconciliation package, provided all supporting information (e.g., journals, backup documentation, LASER reports, LASER Monthly Expenditure Certification Form, etc.) is maintained and available for review upon request.



**Virginia Department of Social Services  
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Section 3.65 – Central Services Cost Allocation Plan and Indirect  
Cost Rate**

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## **PURPOSE AND OVERVIEW**

These guidelines outline the requirements and procedures for submitting Central Services Cost Allocation Plans (CSCAP).

Most governmental units provide certain services on a centralized basis to its operating departments. These services may include, but are not limited to, motor pools, payroll, accounting, information systems, legal, procurement services, etc. Since federally supported awards are performed by the operating departments, the CSCAP provides a process to identify and assign central services costs to the benefiting activities on a reasonable and consistent basis. The CSCAP allows the locality to receive a portion of federal reimbursement for those allowable costs that benefit programs administered by the LDSS.

## **REFERENCE SOURCES**

- [2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments](#) (OMB Circular A-87)
- [ASMB C-10, Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government](#)

## **RESCINDED GUIDELINE**

Reimbursement Topics, CSCAP, Virginia Department of Social Services, Finance and Administrative Guidelines Manual for LDSS, Feb 2002

## **DEFINITIONS**

Central Services Cost Allocation Plan (CSCAP): A plan that documents, identifies, accumulates, and allocates allowable costs of services provided by the central services departments of a governmental unit to its benefiting departments and agencies.

Central Services Departments: Departments that provide supportive services on a centralized basis to other departments within the governmental unit.

Indirect Cost Rate (IDC): An indirect cost rate is a process for determining in a reasonable manner the proportion of indirect costs each program should bear. It is a ratio (expressed as percentage) of the indirect costs to a direct cost base.





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## **GUIDELINES**

### **CSCAP Plan Requirements**

The local government must develop and submit a CSCAP in accordance with the requirements described in the Code of Federal Regulations in 2 CFR, Part 225 (OMB A-87). All costs and other data used to distribute the costs included in the CSCAP must be supported by formal accounting and other documentation that demonstrates the correctness of costs assigned to federal awards.

The local government must ensure that the CSCAP is prepared in a manner that treats similar costs consistently among the various federal awards and between federal and non-federal awards or activities. For example, the local government cannot allocate local attorney services through the CSCAP for some of its departments and then request reimbursement through LASER for local attorney services provided to the LDSS.

### **Annual CSCAP Schedule**

Reimbursement of local CSCAP costs is an annual process initiated by the local government. The following table outlines the annual schedule for submission, approval, and reimbursement of the local CSCAP:

<b>ACTION</b>	<b>DEADLINE</b>	<b>EXAMPLE (FY 2007)</b>
Local government audit is completed and audit report is prepared	Not later than nine months following the end of the fiscal year	Not later than March 31, 2008
Locality prepares and submits annual CSCAP to VDSS, Office of Audit Services	Not later than nine months following completion of local audit/report	Not later than December 31, 2008
VDSS, Office of Audit Services reviews and approves CSCAP	Not later than three months following December, 2008	Not later than March 31, 2009
VDSS, Division of Finance, Federal Accounting Unit reviews and approves CSCAP submitted by Office of Audit Services	Not later than two months following, March 2009	Not later than May 31, 2009
VDSS, Division of Finance, Local Reimbursement Unit initiates payment to LDSSs as part of the monthly LASER close	Not later than one month following Federal Accounting Unit's review and approval of the CSCAP	Not later than June 30, 2009 (The LASER month-end close for May 2009)



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### **CSACP Submission Requirements**

The preparation of the CSCAP must be performed with the utmost care, as legitimate central services costs that are omitted from the plan will not be reimbursed. CSCAP costs should be submitted for the most recent state fiscal year by the established deadline set by VDSS. **Plans received after the established deadline will not be reimbursed.**

The local government submits the CSCAP to VDSS, Office of Audit Services. The CSCAP must be accompanied by:

1. Copy of the local audit report applicable for the same fiscal year
2. Organizational chart showing all departments of the local government benefiting from central service functions
3. CSCAP certification signed by the chief executive officer of the locality and the director of the LDSS. The CSCAP certification form is available on the VDSS website in the Forms section.

Local governments must use this process to claim CSCAP costs. **LDSSs cannot directly submit CSCAP costs for reimbursement through LASER.**

### **CSCAP - VDSS Review and Approval**

VDSS, Office of Audit Services will review the CSCAP to determine if the local government central services costs allocated to the LDSS appear allowable, reasonable, and have been treated in a consistent manner. Audit Services will forward the approved CSCAP costs to the Division of Finance for further approval and processing.

### **CSCAP - Reimbursement**

Reimbursement of allowable local government CSCAP costs is subject to availability of federal funds.

Reimbursement is calculated by allocating the CSCAP costs between the Eligibility and Services RMS pools based on the locality's direct worker counts and then further allocating the costs to the benefiting programs based on the statewide average RMS statistics of each pool for the applicable year. Only costs associated with uncapped federal programs are reimbursed.



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VDSS will process reimbursement of CSCAP costs using the LASER system under budget line 843. See budget line description *843 Central Services Cost Allocation* for more information.

### **CSCAP and Indirect Cost (IDC) Rate**

A CSCAP that includes an IDC rate is an acceptable method for claiming indirect costs. In the event the locality elects to use an IDC rate to claim indirect costs, the locality is required to comply with 2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87).

VDSS will only allow the use of a U.S. Department of Health and Human Services (HHS) federally approved IDC rate. Absent of a federally approved IDC rate, LDSS will be required to submit a CSCAP as outlined in the preceding sections of these guidelines.

### **CSCAP and IDC Rate Annual Schedule**

<b>ACTION</b>	<b>DEADLINE</b>	<b>EXAMPLE (FY 2007)</b>
Local audit completed and local audit report prepared	Not later than nine months following the end of the fiscal year	Not later than March 31, 2008
Locality prepares and submits a copy of the CSCAP, IDC rate and copy of the local audit report to VDSS, Division of Finance, Federal Accounting Unit	Not later than nine months following completion of local audit/report	Not later than December 31, 2008
VDSS, Division of Finance, Federal Accounting Unit reviews the local audit report and approves the CSCAP, IDC rate	Not later than five months following, December 2008	Not later than May 31, 2009
VDSS, Division of Finance, Local Reimbursement Unit, reimburses LDSSs based on the approved CSCAP and IDC rate	Not later than one month following Federal Accounting Unit's review and approval of the CSCAP and IDC rate	Not later than June 30, 2009.  (The LASER month-end close for May 2009.)

### **CSCAP and IDC Rate - VDSS Review and Approval**

VDSS Federal Accounting Unit will review the CSCAP, IDC rate and audit to determine if those local government central services costs allocated to the local department of social



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services appear allowable, reasonable, and have been treated in a consistent manner. The VDSS Federal Accounting Unit will forward the approved CSCAP costs to the VDSS Division of Finance – Local Reimbursement Unit for reimbursement processing.

**CSCAP IDC Rate - Reimbursement**

Reimbursement of allowable local government CSCAP IDC rate costs is subject to availability of federal funds.

Reimbursement is calculated by allocating the CSCAP IDC rate costs between the Eligibility and Services RMS pools based on the locality's direct worker counts and then further allocating the costs to the benefiting programs based on the statewide average RMS statistics of each pool for the applicable year. Only costs associated with uncapped federal programs are reimbursed.

VDSS will process reimbursement of CSCAP costs using the LASER system under budget line 843. See budget line description *843 Central Services Cost Allocation* for more information.



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Section 3.70 - Sub-Recipient Monitoring**

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**PURPOSE AND OVERVIEW:**

This section outlines the requirements and procedures that pertain to sub-recipient monitoring.

The Virginia Department of Social Services (VDSS) oversees the operation of social service programs in accordance with Title 63.2 of the *Code of Virginia*. In carrying out its supervisory responsibility, the VDSS ensures that local departments of social services (LDSS) manage funds efficiently and effectively while accomplishing the overall objectives for which funding was provided.

OMB Circular A-133 requires that non-federal government agencies, such as VDSS, are “monitor, the subrecipient’s use of Federal awards through reporting, site visits, regular contact, or other means to provide reasonable assurance that the subrecipient administers Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.” In fulfilling this responsibility, VDSS chose to apply the same requirements to state funds awarded to sub-recipients.

**REFERENCE SOURCES:**

- [2 CFR, Part 225 – Cost Principals for State, Local, and Indian Tribal Governments](#) (OMB Circular A-87)
- [ASMB C-10, Cost Principals for Developing Cost Allocation Plan and Indirect Cost Rates for Agreements with the Federal Government](#) – Implementation Guide for Office Management and Budget Circular A-87
- [OMB Circular A-102, Grants and Cooperative Agreements with State and Local Governments](#)
- [OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations](#)
- [45 CFR, Part 95 - General Administration](#)--Grant Programs (public assistance, medical assistance and state children's health insurance programs)
- Generally Accepted Accounting Principals (GAAP), as applicable to governmental accounting and financial reporting
- [Title 63.2 of the Code of Virginia](#)



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**RESCINDED POLICY:**

June 1, 2008 Virginia Department of Social Services, Finance Guidelines Manual for Local Departments of Social Services, Section 3.70 - Sub-Recipient Monitoring

**DEFINITIONS:**

Allowable Costs: Costs that can be claimed for reimbursement, under the provisions of pertinent laws, regulations, sponsored programs, or agreements (*Refer to Section 3.05 - General Principles for Determining Allowable Costs*).

Corrective Action: Activities that remediate identified deficiencies and/or actions that produce recommended improvements.

Fiscal Monitoring: VDSS's oversight of LDSS expenditures to ensure that funds are being spent as intended to carryout the objectives of the program(s) and to also ensure that both federal and state cash management requirements are met. Various levels of fiscal monitoring are conducted throughout the Department. Fiscal monitoring activities are also based on the responsibilities of both administrative and program divisions. There may be occasions where fiscal and program monitoring may be combined. This might occur as a result of federal or state requirements and/or upon request by management.

Improper Payments: (1) Payments that should not have been made or that were made in an incorrect amounts (including overpayments and underpayments) under statutory, contractual, administrative, or other legally applicable requirements, and include payments to ineligible recipients; and (2) Payments for ineligible services, duplicate payments, payments for services not received, and payments that do-not account for credits for applicable discounts.

Questioned Costs: Costs that are questioned by VDSS related to a review finding. These costs (1) initially result from non-compliance with federal and/or state laws, regulations, contracts, grants, cooperative agreements, or other agreements or documents governing the use of Federal funds, including funds used to match Federal funds; (2) are not supported by adequate documentation at the time of a review; or (3) appear unnecessary or unreasonable and do not reflect actions a prudent person would take in the normal course of business. A final determination of questioned costs will be made by VDSS as to whether the costs are proper for federal reimbursement or are entirely unallowable.

Local Review Report: Upon completion of a review, the VDSS LRT will issue a report notifying the LDSS and respective program areas of the outcome including any findings and required corrective action.



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Sub-Recipient: A non-Federal entity that receives Federal awards from a pass-through entity, such as VDSS, to carry out a Federal program. Individuals who benefit from such a program are not sub-recipients. A sub-recipient may receive other Federal awards directly from a Federal agency.

Sub-Recipient Monitoring: Oversight of procedures and activities to provide reasonable assurance that LDSSs use federal and state awards for authorized purposes in compliance with laws, regulations, and provisions of contracts or grant agreements and that LDSSs achieve specified performance goals.

**GUIDELINES:**

**Local Review Team**

VDSS Division of Finance (DOF) established a Local Review Team (LRT) to execute a sub-recipient monitoring program. In accordance with state and federal monitoring requirements, the LRT monitors the local reimbursement process for overall effectiveness, accuracy, and compliance with federal and state policies and procedures.

**Compliance Requirements**

OMB Circular A-133 specifies fourteen areas of compliance requirements. The two areas of compliance requirements that the LRT monitors and reviews are:

Allowed or Un-allowed Activities: Each Federal program requires that costs meet specific standards to be allowable. To determine if a cost meets the unique requirements of a Federal program the LDSS must review applicable laws; regulations; provisions of contracts or grant agreements pertaining to the program; VDSS program and finance policy manuals, guidelines, and broadcasts; and other state, federal and local correspondence.

Allowable Costs/Cost Principles: OMB Circular A-87 establishes principles and standards for determining allowable direct and indirect costs for Federal awards, descriptions of selected cost items, and standard methodologies for calculating indirect costs rates. *(Also, Refer to Section 3.05 - General Principles for Determining Allowable Costs).*



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### Monitoring Approaches

In an effort to identify areas of compliance and non-compliance, resolve expenditure reporting problems in manners best suited for the issues at hand, and provide a means of gathering information to develop annual sub-recipient monitoring plans, the VDSS uses several approaches to monitoring expenditures reported by LDSSs. The Regional Administrative Managers (RAMs) conduct monthly fluctuation analyses and the LRT conducts reviews of selected LDSS expenditures reported by budget line. The LRT performs reviews to validate that expenditures reported for reimbursement are: allowable; reasonable and necessary; properly documented and allocated to the benefiting state and federal program; treated consistently with regard to policies, regulations and procedures; and also ensure that expenditures have not been duplicated or previously submitted for reimbursement. The primary objective for all reviews is to improve the collective quality and integrity of VDSS's financial processes.

1. Monthly Monitoring of Expenditures: In collaboration with the LRT, the RAMS assess fluctuations and proper use of account codes in expenditures reported by LDSSs. Specifically, RAMs review and assess:
  - Staff and Operations budget line variances of 20% or more from the prior month.
  - Significant variances in reported expenditures and/or no spending of allocated funds.
  - Reported expenditures that show improper use of Staffing/Operations (administrative) budget lines and account codes.
  - Reported expenditures that could reveal improper charging of non-administrative account codes for Staffing/Operations budget lines.

RAMS will contact the LDSS to obtain explanations on significant variances in administrative and operations costs.

RAMs will refer expenditure fluctuations that raise a high level of concern and involve medium-to-high-risk conditions to the LRT manager. Depending on the severity of issues raised by expenditure fluctuations, the LRT manager may elect to assign an LRT member to conduct either a desk or an on-site review.

2. Desk Reviews: LRT reviews an LDSS's administrative, fiscal and/or program records maintained by an LDSS at the VDSS Home Office. The LRT also reviews system generated financial and program reports and other documentation submitted by the LDSS. These reviews may be limited in scope. When the LRT will need a large volume of supporting documentation, they will consider visiting the LDSS to conduct an on-site review.





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3. On-Site Reviews: LRT reviews an LDSS's administrative, fiscal and/or program records maintained by an LDSS on the premises of the LDSS. The type of information reviewed may vary depending on the purpose and objectives of the on-site review.

#### Selection of Expenditures and LDSSs for Reviews

Local reviews do not conform to a schedule of regular interval; rather, the LRT reviews localities and budget lines based on a combination of risk, and referrals. The risk associated with each budget line is determined by a combination of evaluation criteria including fluctuation analyses on expenditures reported in LASER, budget requests submitted in the Budget Request System (BRS), and monitoring of LASER expenditure activity and journal entries. The LRT also initiates reviews based on referrals from VDSS management and staff.

The LRT reviews localities from each geographic region and level designation throughout the year. VDSS groups LDSS by geographic region: Central, Eastern, Northern, Piedmont and Western. The Division of Human Resource Management assigns level designations based on the agency's number of authorized positions, caseload, and the number and types of programs offered.

#### Expectations of the LDSS

The RAMs use the LASER Report of Account Activity, comparing account-level detail for two consecutive months to identify significant variances.

When the RAM notifies the LDSS of a significant variance in Budget Lines 853, 854, 856 and 857, the LDSS needs to provide the RAM with a written response quantifying the variances. If the LDSS's response does not fully explain the variance, or if further questions result, the RAM will request more detail.

#### During an LRT review

For your convenience and to facilitate the review, the LRT will provide the appropriate LDSS LASER Local Reimbursement Reports and corresponding journal entries for the budget lines under review. The LDSS will need to provide supporting documentation for the LASER journal entries.

The LRT will also provide a template spreadsheet that the LDSS can use to detail expenditures to detail expenditures by budget line/cost code. The LDSS may provide similar schedules/documents so long as they contain the supporting data used to prepare the original LASER journal entries.



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Throughout the review process, the LRT will work with the LDSS as questions arise and/or additional information is needed. Generally, there will be discussions, correspondences and/or meetings between the LRT and the LDSS as circumstances require.

If during the process of the review, activity warrants an on-site review, the LRT will work with each LDSS to coordinate a visit.

The LRT will provide the LDSS an opportunity to respond to any findings prior issuing its final report. When the LRT concludes its review, LDSSs will receive written notice advising them that the review is complete.

**Local Review Letter**

The LRT manager will notify the LDSS director when a review is complete by issuing a Local Review Letter. The letter will outline final results and any corrective actions.

The LRT will afford the LDSS the opportunity to provide a response to the report of findings and offer additional information on mitigating or questionable circumstances that may clarify certain information included in the report.



**PURPOSE AND OVERVIEW:**

Provide an overview of the Locality Automated System for Expenditure Reimbursement (LASER) process to reimburse local departments of social services for monthly expenditures submitted for reimbursement for state and federal funds.

**RESCINDED POLICY:**

Revision of Section 4.05, Finance Guidelines Manual dated June 1, 2008.

**GUIDELINE:**

**OVERVIEW OF LASER REIMBURSEMENT PROCESS**

The VDSS Division of Finance uses the Locality Automated System for Expenditure Reimbursement (LASER) to process monthly local agency expenditures submitted for reimbursement for state and federal funds.

When LDSSs enter expenditures into LASER, they assign a specific Cost Code. The selection determines if the expenditure is a direct (not allocated) or indirect charge (to be allocated), and it also determines to which Budget Line it applies. When the LDSS enters the expenditure into LASER, the system automatically checks the budget or funds availability for the direct expenditures.

When LDSSs enter indirect expenditures into LASER, an Expenditure Type “S” (services), “E” (eligibility), or “J” (Joint) is selected.

LASER allocates the indirect expenditures with expenditure type “S” and “E” by using RMS (Random Moment Sampling) statistics. LASER allocates the indirect expenditures with expenditure type “J” by using a combination of worker counts and RMS (Random Moment Sampling) statistics. Refer to Section 3.35 - Joint Expenditures for further information.

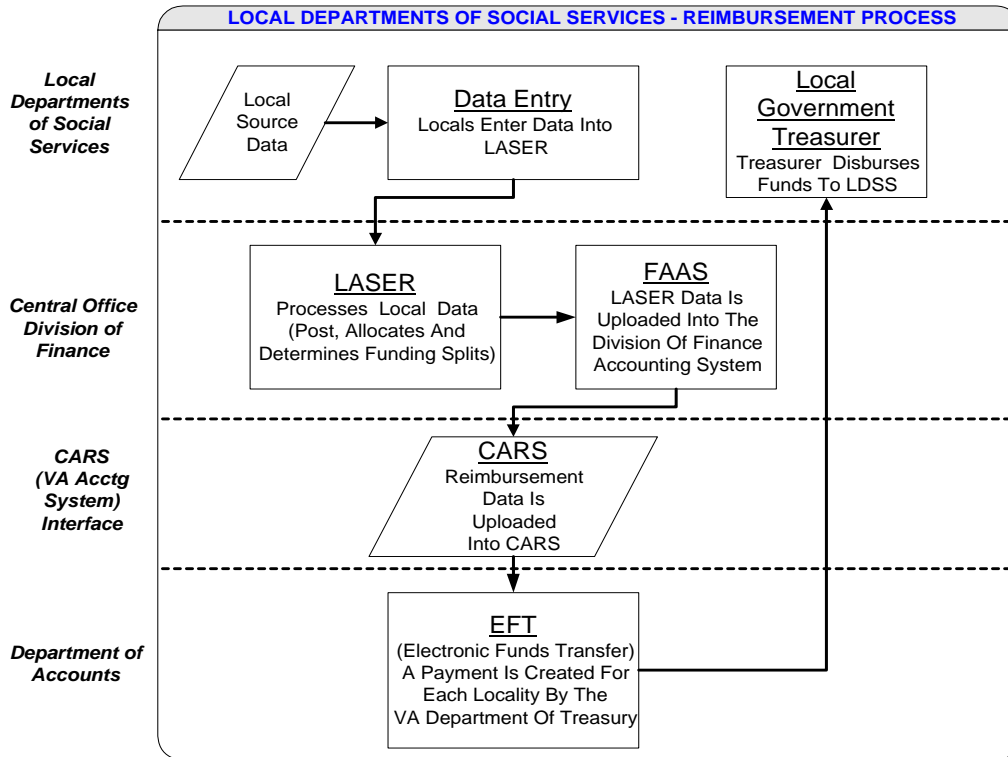
Also, as part of the monthly LASER reimbursement process, the system calculates the distribution of expenditures to applicable funds (federal, state & local) based on predetermined funding split percentages. Refer to the LASER Master Table for more specific information. Electronic payments are made to localities on the last working day of the month for prior month expenditures.

The following process flows pertain to the LASER Reimbursement Process.



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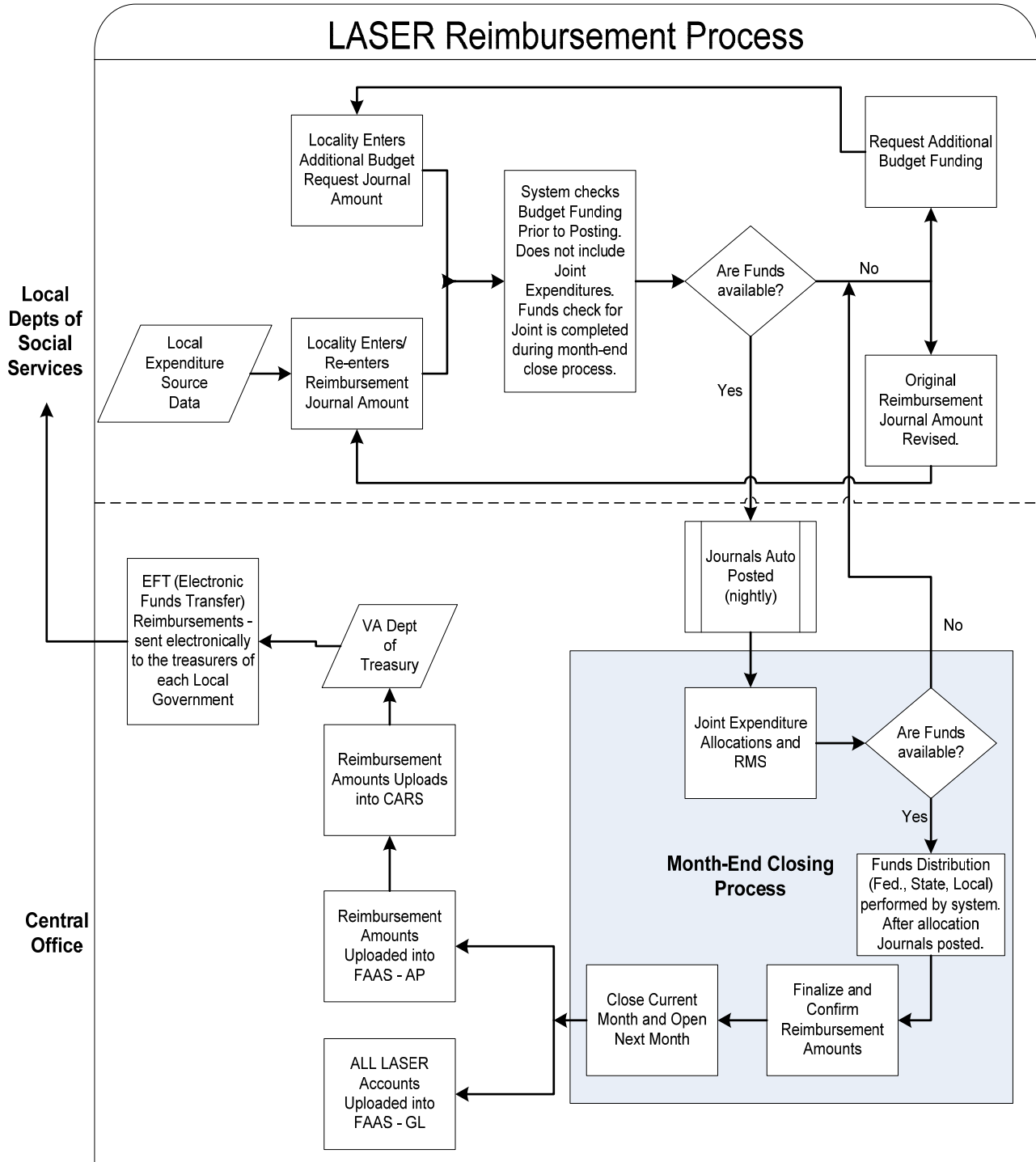




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LASER Reimbursement Overview - Continued





### **LASER Chart of Accounts**

LDSS personnel enter expenditure data into LASER using COA (Chart of Accounts) account number segment combinations. LDSSs may also have the need to enter some case data associated with certain expenditures. The COA structure is designed to collect and classify different expenditure category information in a systematic manner.

There are ten required COA segments. The Cost Code is the primary account segment used in LASER. Segments six through ten (below) automatically default based on the Cost Code selected.

The following COA segments are used in LASER:

1. **COST CODE:** Accumulates and tracks local government expenditures by task. The first three numbers of the Cost Code are the same as the Budget Line.
2. **FIPS CODE:** Accumulates financial information by local government entity using the number assigned through Federal Information Processing Standards (FIPS) that uniquely identifies each county or independent city.
3. **FUND:** LDSSs classify funding of expenditures as Reimbursable - Fund 1111, Non-Reimbursable - Fund 0033 – Local Only or Fund 0077 – Exceeds State Allocation. (Review section 3.34 – Non-Reimbursable Funds for additional explanation.)

During the LASER month-end closing process, all expenditures are further classified as Federal - Fund 1000, State - Fund 0100, or Local - Fund 0500. The Local Fund represents the local match portion of the expenditure.

4. **ACCOUNT:** Classifies the expenditure as a specific activity or service. Normally, Administrative account codes start with the number five (5) and Purchase of Services start with the number six (6). Review Section 4.30 for a complete list.
5. **EXPENDITURE TYPE:** Classifies the expenditure as Service, Eligibility, Joint or Direct. This is needed for allocating staff and operations costs to their respective "pools".
6. **PROGRAM:** Accumulates financial information related to activities designed to achieve specific objectives. This segment reports the costs of programs across both agency and fund lines and provides the basis for forming and controlling program budgets.



7. **GRANT:** Accumulates financial information by federal program funding sources and reporting categories.
8. **PROJECT:** This code is equivalent to the corresponding cost code to which it is assigned. This code is used for the purpose of tracking LASER costs in the Financial Accounting and Analysis System (FAAS.)
9. **BUDGET LINE:** Compiles and tracks local government expenditures for all Cost Codes within a specific Budget Line. The first three numbers of the Cost Code is the Budget Line.
10. **CFDA** (Catalog of Federal Domestic Assistance): The Catalog of Federal Domestic Assistance is a list of all domestic assistance programs of the Federal Government. It includes information about a program's authorization, fiscal details, accomplishments, regulations, guidelines, eligibility requirements, information contacts, and application and award process.

## **LASER Worker Counts**

### **Overview**

The average Worker Counts in LASER come from the Local Employee Tracking System (LETS) annually. The average Worker Counts include the total of direct service and the total of direct eligibility workers. Direct Eligibility and direct Services Workers are categories to signify that a LDSS employee performs direct Eligibility or direct Services case work.

A Joint Worker is a classification to signify that a LDSS employee is associated with multiple cost centers and objectives including service and eligibility work, for example, management personnel.

LASER allocates Joint ("J" Expenditure Type in LASER) staff and operations expenses entered for reimbursement based on the average worker counts for each LDSS. This LASER allocation process is referred to as the Joint Allocation and is the first of three system generated allocation processes that occur during the LASER month-end closing process. This process is referenced in Section 4.10 LASER Allocations.



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### **Worker Count Percentages**

LASER allocates Joint expenditures to the Service and Eligibility for base budgets and/or Pass-Through based on the percentage of workers in each category as indicated. The joint allocation basis percentage is based on the number of workers in the category divided by the total number of workers in both categories.

Worker Count Category	Cost codes Joint expenditures are Allocated to
Service workers %	cost code 00001 or cost code 00204 (service)
Eligibility worker %	cost code 00001 or cost code 00204 (eligibility)

### **Worker Count Process**

1. Annually, near the month of May, VDSS-HRM (Virginia Department of Social Services Human Resource Management) initiates the process of updating the average worker counts by locality for the following LASER fiscal year. At this time, VDSS-HRM provides instructions and LETS report information to LDSSs to assist them in confirming their worker count numbers.

Worker counts used in the Joint Expenditure Allocation process are based on the number of direct service and direct eligibility/benefits workers in LETS. The classification code of a position entered in LETS is used to determine whether or not an employee is considered a direct service or a direct eligibility/benefit worker.

- Only direct service and direct eligibility staff are included in the average Worker Counts.
  - Vacant or positions funded with local only dollars are excluded from the average Worker Counts.
  - All LDSS employees not in the RMS sampling process are excluded from the average Worker Counts.
2. LDSSs verify LETS worker count reports.
    - The LDSS confers with VDSS-HR to resolve all discrepancies and confirms the count numbers by the established deadline.
  3. VDSS-HR approves and finalizes all average worker counts.
  4. By approximately July 1, VDSS-HR forwards all approved average worker counts by locality to Division of Finance (DOF)
    - DOF enters the average worker counts into LASER
  5. The LASER June (joint) expenditures (entered by mid July) are allocated using the new worker counts.





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6. Anytime during the year, worker counts can be modified in LASER at the request of the LDSS if significant changes occur, and the changes are approved by VDSS-HR first.
- All approved changes are forwarded to DOF from VDSS-HR.
  - Approved count changes are effective for the LASER open period in which they are made. For example, if a change is made prior to the LASER August (expenditure) data entry deadline of September 17<sup>th</sup>, the Joint allocation process at the end of September would use the new numbers.

Existing worker counts in LASER can be reviewed via the LASER report "Worker Counts YTD for a FIPS". This report is generated the same as other LASER reports.

### **LASER - Pass-Through Opportunities**

A "Pass-Through" is a process whereby applicable LDSS expenditures can be submitted for reimbursement from the federal government, "federal financial participation" (FFP), through the state on condition that the locality provides the necessary financial match. This process occurs when:

- A locality desires to seek reimbursement from federal sources, rather than from the state. This normally occurs when the LDSS has fully expended their state general fund allocation for a particular budget line.
- No additional state funds are available.
- Sufficient federal funds are available and the expenses are allowable.
- Sufficient state appropriation is available.
- The LDSS can provide the necessary financial match.
- The state submits the costs on behalf of the locality and passes-along the reimbursement to the LDSS, through LASER.

The majority of available pass-through federal funds are for administrative expenditures only, but there are some exceptions. In addition, most federal funds used for this purpose are the ones that are uncapped - have unlimited funds.

The following LASER Cost Codes can be used for the pass-through reimbursement for allowable expenditures.

- 00204 Eligibility Administrative Pass-Thru
- 89702 Food Stamp Employment & Training (FSET) Participant Expenditures Pass-Thru
- 89703 Purchased or Contractual Services for Food Stamp Employment & Training (FSET) components Pass-Thru



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For more pass-through information refer to: Section 4.25 – LASER Budget Lines and Cost Codes Descriptions



### **PURPOSE AND OVERVIEW:**

The purpose of this guideline is to provide an overview of the three allocation processes that occur in LASER during the month-end close.

### **REFERENCE SOURCES:**

LASER Master Table

### **RESCINDED POLICY:**

LASER Overview – Allocations, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002

### **DEFINITIONS:**

None

### **GUIDELINE:**

There are two LASER Cost Codes, 00001 and 00204, used to report Staff and Operations expenses. Staff and Operations expenses are classified upon entry as Expenditure type, “E” (Eligibility), “S” (Service) and/or “J” (Joint). During the month-end process, LASER uses the Expenditure type to allocate these expenses to specific Cost Codes within LASER using Random Moment Sampling (RMS) statistics. RMS statistics are updated in LASER quarterly.

### **Allocated Cost Codes**

1. 00001 (Expenditure types are Eligibility, Service, and Joint for base budget)
  - Eligibility and Service expenses in 00001 are allocated respectively to Cost Codes 853xx and 854xx.
  - Joint expenses in 00001 are first allocated to the appropriate Eligibility (BL853) and Service (BL854) base budget lines using average direct worker counts in LASER. The expenses are then allocated respectively within LASER to Cost Codes 853xx and 854xx using RMS statistics.
2. 00204 (Expenditure types are Eligibility, Service, and Joint for Pass-Through)
  - Eligibility and Service expenses in 00204 are allocated respectively to Cost Codes 856xx and 857xx.
  - Joint expenses in 00204 are first allocated to the appropriate Eligibility (BL856) and Service (BL857) pass-through budget lines using average direct



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worker counts in LASER. The expenses are then allocated respectively within LASER to Cost Codes 856xx and 857xx using RMS statistics.

**Allocation Process within LASER**

There are three main allocation processes that occur during the LASER month-end closing process.

1. Joint allocation process - This is the first allocation process that occurs at month-end. LASER allocates the joint expenses based on average worker counts to the Service, or Eligibility pools based on the average direct worker counts in LASER. These direct worker counts are derived from Local Employee Tracking System (LETS) and entered in LASER annually.
2. Staff and Operations allocation processes - After the Joint allocation, all Eligibility and Service expenses are allocated to applicable 853xx or 856xx Cost Codes for the Eligibility expenses, and 854xx or 857xx Cost Codes for Service expenses. LASER uses RMS percentages in all of these allocations.
3. Fund allocation processes - After allocating expenses to the appropriate Cost Codes, this process allocates expenses in all Cost Codes to the appropriate federal, state, or local fund category based on pre-determined funding percentages in LASER. The LASER Master Table includes these fund percentages.

**Other Allocation Processes**

Another allocation process external to LASER occurs through the use of the Central Service Cost Allocation Plan (CSCAP). Local governments allocate their county/city-wide administrative costs to their local departments annually. The expenditures allocated to their LDSS are forwarded to VDSS for approval and reimbursement through LASER. The Cost Codes used for this CSCAP reimbursement are: 84319, 84320, 84322, and 84323. For additional information on CSCAP, refer to Finance Guidelines Manual, Section 3.65.



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Section 4.11 – LASER Adjustments

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**PURPOSE AND OVERVIEW:**

This section outlines the requirements for making adjustments in LASER. These adjustments include financial corrections, additions, or deletions in LASER.

**REFERENCE SOURCES:**

- [45 CFR, Part 95 - General Administration](#)--Grant Programs (Public assistance, Medical Assistance and State Children's Health Insurance Programs)

**RESCINDED POLICY:**

LASER Overview – Adjustments, Virginia Department of Social Services, LASER Expenditure Guidelines Manual, Feb 2002.

Revision of Section 4.11 - Finance Guidelines Manual dated June 1, 2008.

**DEFINITIONS:**

None.

**GUIDELINES:**

LDSSs can only make LASER entries, including adjustments, during the current open month/period. LASER does not process any expenditures from prior periods, only in the current month/period that is open.

If occurring within the same fiscal year, the LDSS should make a correcting adjustment in LASER, at the same time (in the same open month/period) that the original entry is reversed, if the original incorrect entry occurred in a previous fiscal year, it should NOT be reversed, (Refer to the State Notification item below).

LDSSs should adhere to the following guidelines to ensure expenditures and adjustments are allowable for reimbursement:

- Time limits for claiming reimbursement: LDSSs must follow established state and federal regulations pertaining to each program. Many (but not all) programs have a two-year time limit (15 months in some cases) to claim expenditures for reimbursement.
- Budget allocations: Expenditures and adjustments will be applied against the current fiscal year budget for the respective Budget Line allocation. For example;



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if an expenditure or adjustment was processed in a period within fiscal year 2009, then the Budget Line allocation for fiscal year 2009 would be offset by the expenditure or adjustment amount. LDSSs can request additional budget allocations via the VDSS Budget Office using the Budget Request System.

- State notification and approvals: When LDSSs have adjustments related to a prior fiscal year, staff should notify the applicable RAM in the VDSS state regional office for guidance and approval. RAMS will work with the appropriate program staff to verify if prior fiscal year expenditures can be claimed in the current fiscal year.

Also, when individual adjustments that occur in the current fiscal year exceed 15% of the average monthly expenditure, LDSSs should notify the RAM for guidance and approval. For individual adjustment amounts that occur in the current fiscal year that are less than \$5,000, LDSSs do not need to notify their RAM.



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Section 4.15 LASER Monthly Close and Open Dates

**FY09 LASER SCHEDULE**  
**CLOSE/OPEN DATES**

<b><u>Expenditures for Period/Month</u></b>	<b><u>LASER CLOSES</u> <u>Month-end Closing and</u> <u>Reimbursement Certification</u> <u>deadlines</u> Closing Time For All Dates is 5:00 PM <i>LASER access is NOT permitted from the closing date through the processing completion date</i></b>	<b><u>LASER RE-OPENS Month-end</u> <u>processing completion date **</u></b>  LASER access is available (Report data is final & the next period is open)
<b>JUN 2008</b>	<b><i>Thurs, July 10, 2008</i></b>	Thurs, July 17, 2008
<b>JUL 2008</b>	Mon, August 11, 2008	Mon, August 18, 2008
<b>AUG 2008</b>	Wed, September 10, 2008	Wed, September 17, 2008
<b>SEP 2008</b>	Fri, October 10, 2008	Fri, October 17, 2008
<b>OCT 2008</b>	Fri, November 7, 2008	Fri, November 14, 2008
<b>NOV 2008</b>	Mon, December 8, 2008	<b>Mon, December 15, 2008</b>
<b>DEC 2008</b>	Thurs, January 8, 2009	<b>Thurs, January 15, 2009</b>
<b>JAN 2009</b>	Mon, February 9, 2009	Mon, February 16, 2009
<b>FEB 2009</b>	Wed, March 11, 2009	Wed, March 18, 2009
<b>MAR 2009</b>	Fri, April 10, 2009	Fri, April 17, 2009
<b>APR 2009</b>	Mon, May 11, 2009	Mon, May 18, 2009
<b>MAY 2009</b>	<b>Wed, June 10, 2009 *****YEAR END*****</b>	Wed, June 17, 2009
<b>JUN 2009</b>	Fri, July 10, 2009	Fri, July 17, 2009

**SPECIAL NOTES:**

1. LASER system access **IS NOT PERMITTED** during the processing of the monthly reimbursement (from day of close at 5:00 p.m. until day of re-open at 8:00 a.m.). LASER is closed to all access including journal entry and running reports.
2. Any journals entered into LASER by LDSS after LASER close will be deleted.
3. Reports should not be generated before the month-end process is complete because the reports will not accurately reflect the final results of allocations and/or funds distribution.
4. The Period that defaults in LASER will not change to the next Period until the month-end process is complete and the new Period is opened.
5. The posting of Batches and Journals entered for the (new) Period immediately following the month being closed will not be enabled until the month-end process is complete.

Your adherence to this schedule allows us to prepare an accurate and timely reimbursement. Thank you for your continued cooperation!

## FY 2009 LASER MASTER TABLE INCLUDES ALL UPDATES AS OF 11/01/08

**\*\*Changes/Corrections are highlighted in Yellow**

SA = Original source pools used for Alloc																				
A = CC's Allocated within LASER					Changes are effective with November 2008 LASER period	Account Segments					Funding Splits			Count Requirements by Cost Code						
CFDA	LASER Alias Name	Cost Code	Allocated (see legend above)	Cost Code Description	Prgm	Grant	Proj	B-line	Exp Type	Federal 1000	State 0100	Local 0500	Cost Code	Cases	Child-ren	Adult	Recip-ient	Child in Res. Fac.		
#N/A	0001J	00001	A	80/20 Administrative Summary Service/Eligibility Joint	33333	0000000	90001	000	J	N/A	N/A	N/A	00001	n/a	n/a	n/a	n/a	n/a		
#N/A	0001E	00001	A	Eligibility Staff & Operations	33333	0000000	90001	853	E	N/A	N/A	N/A	00001	n/a	n/a	n/a	n/a	n/a		
#NA	0001S	00001	A	Services Staff & Operations	33333	0000000	90001	854	S	N/A	N/A	N/A	00001	n/a	n/a	n/a	n/a	n/a		
#N/A	0204E	00204	A	Eligibility Staff & Operations Pass Through	33333	0000000	90204	856	E	N/A	N/A	N/A	00204	n/a	n/a	n/a	n/a	n/a		
#N/A	0204S	00204	A	Services Staff & Operations Pass Through	33333	0000000	90204	857	S	N/A	N/A	N/A	00204	n/a	n/a	n/a	n/a	n/a		
#N/A	0204J	00204	A	Joint Staff & Operations Pass Through	33333	0000000	90204	000	J	N/A	N/A	N/A	00204	n/a	n/a	n/a	n/a	n/a		
#N/A	00336	00336		Purchased Services - Local Only	33333	0000000	90336	000	D	N/A	N/A	N/A	00336	n/a	n/a	n/a	Y	n/a		
#N/A	00630	00630		Assistance Payments - Local Only	33333	0000000	90630	000	D	N/A	N/A	N/A	00630	Y	Y	Y	n/a	n/a		
93778	21704	21704		Guardianship Petitions	46802	1200109	90068	217	S	50.00%	50.00%	0.00%	21704	n/a	n/a	n/a	n/a	n/a		
#NA	50501	50501		Netcentric Infrastructure	49902	0000000	90057	000	S		100.00%		50501	n/a	n/a	n/a	n/a	n/a		
#N/A	80401	80401		Adult Foster Care - Blind	46801	8210288	90615	804	D		80.00%	20.00%	80401	Y	n/a	Y	n/a	n/a		
#N/A	80402	80402		Adult Foster Care - Aged	46801	8210188	90613	804	D		80.00%	20.00%	80402	Y	n/a	Y	n/a	n/a		
#NA	80403	80403		Adult Foster Care - Disabled	46801	8210388	90614	804	D		80.00%	20.00%	80403	Y	n/a	Y	n/a	n/a		
#N/A	80404	80404		Assisted Living Facilities - Aged	46801	8020188	90610	804	D		80.00%	20.00%	80404	Y	n/a	Y	n/a	n/a		
#N/A	80405	80405		Assisted Living Facilities - Blind	46801	8020288	90612	804	D		80.00%	20.00%	80405	Y	n/a	Y	n/a	n/a		
#N/A	80406	80406		Assisted Living Facilities - Disabled	46801	8020388	90611	804	D		80.00%	20.00%	80406	Y	n/a	Y	n/a	n/a		
#N/A	80501	80501		Pre-Occupancy Local Facilities Costs	46006	N/A	90203	805	D		100.00%		80501	n/a	n/a	n/a	n/a	n/a		
93558	80801	80801		TANF - Manual Checks	45201	0400109	90603	808	D	51.00%	49.00%		80801	Y	Y	Y	n/a	n/a		
93558	81001	81001		Emergency Assistance - TANF	45201	0400109	90601	810	D	51.00%	49.00%		81001	Y	Y	Y	n/a	n/a		
93658	81107	81107		Children's Residential Facility (CRF)	46901	1100109	90636	811	D	50.00%	50.00%		81107	n/a	n/a	n/a	Y	n/a		
93658	81108	81108		Licensed Child Placing Agencies (LCPA)	46901	1100109	90637	811	D	50.00%	50.00%		81108	n/a	n/a	n/a	Y	n/a		
93658	81110	81110		Local Agency Foster Homes	46901	1100109	90639	811	D	50.00%	50.00%		81110	n/a	n/a	n/a	Y	n/a		
93658	81111	81111		Local Agency Foster Homes - Therapeutic	46901	1100109	90641	811	D	50.00%	50.00%		81111	n/a	n/a	n/a	Y	n/a		
93659	81201	81201		Title IV-E Subsidized Adoption Assistance	46903	1120109	90606	812	D	50.00%	50.00%		81201	Y	Y	n/a	n/a	Y		
93659	81202	81202		IV-E Adoption Assistance Non-Recurring	46903	1120109	90627	812	D	50.00%	50.00%		81202	Y	Y	n/a	n/a	n/a		
#N/A	81301	81301		General Relief	49101	8030288	90609	813	D		62.50%	37.50%	81301	Y	Y	Y	n/a	n/a		
#N/A	81701	81701		State Adoption Assistance - Purchase of Service	46903	8130188	90648	817	D		100.00%		81701	Y	Y	n/a	n/a	Y		
#N/A	81702	81702		State Adoption Assistance - Maintenance	46903	8130188	90647	817	D		100.00%		81702	Y	Y	n/a	n/a	Y		
93566	81901	81901		Refugee Cash Assistance	49102	0500108	90623	819	D	100.00%			81901	Y	Y	n/a	n/a	n/a		
93603	82001	82001		Adoption Incentives	46903	1130107	90651	820	D	100.00%			82001	Y	Y	n/a	n/a	n/a		
93667	82401	82401		Adult Protective Services	46802	1000109	90312	824	D	80.00%		20.00%	82401	n/a	n/a	n/a	Y	n/a		
93667	82402	82402		Child Protective Services	46802	1000109	90313	824	D	0.00%	80.00%	20.00%	82402	n/a	n/a	n/a	Y	n/a		
93667	82403	82403		Counseling and Treatment	46802	1000109	90314	824	D	80.00%		20.00%	82403	n/a	n/a	n/a	Y	n/a		
93667	82404	82404		Adult Day Services (Block Grant)	46802	1000109	90315	824	D	80.00%		20.00%	82404	n/a	n/a	n/a	Y	n/a		
93667	82405	82405		Developmental Day Programs for Adults	46802	1000109	90316	824	D	80.00%		20.00%	82405	n/a	n/a	n/a	Y	n/a		



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	93667	82406	82406		Developmental Day Programs for Children	46802	1000109	90317	824	D	80.00%		20.00%	82406	n/a	n/a	n/a	Y	n/a
	93667	82407	82407		Substance Abuse Services	46802	1000109	90318	824	D	80.00%		20.00%	82407	n/a	n/a	n/a	Y	n/a
	93667	82408	82408		Education and Training	46802	1000109	90319	824	D	80.00%		20.00%	82408	n/a	n/a	n/a	Y	n/a
	93667	82409	82409		Employment Services	46802	1000109	90320	824	D	80.00%		20.00%	82409	n/a	n/a	n/a	Y	n/a
	93667	82410	82410		Family & Personal Adjustment Counseling	46802	1000109	90321	824	D	80.00%		20.00%	82410	n/a	n/a	n/a	Y	n/a
	93667	82411	82411		Family Planning Services	46802	1000109	90322	824	D	80.00%		20.00%	82411	n/a	n/a	n/a	Y	n/a
	93667	82412	82412		Foster Care for Adults	46802	1000109	90324	824	D	80.00%		20.00%	82412	n/a	n/a	n/a	Y	n/a
	93667	82413	82413		Health Related Services	46802	1000109	90326	824	D	80.00%		20.00%	82413	n/a	n/a	n/a	Y	n/a
	93667	82414	82414		Home Based Chore (Block Grant)	46802	1000109	90328	824	D	80.00%		20.00%	82414	n/a	n/a	n/a	Y	n/a
	93667	82415	82415		Housing Services	46802	1000109	90329	824	D	80.00%		20.00%	82415	n/a	n/a	n/a	Y	n/a
	93667	82416	82416		Legal Services	46802	1000109	90330	824	D	80.00%		20.00%	82416	n/a	n/a	n/a	Y	n/a
	93667	82417	82417		Nutrition Services	46802	1000109	90331	824	D	80.00%		20.00%	82417	n/a	n/a	n/a	Y	n/a
	93667	82418	82418		Prevention Services	46802	1000109	90332	824	D	80.00%		20.00%	82418	n/a	n/a	n/a	Y	n/a
	93667	82419	82419		Services to Specified Disabled Individuals	46802	1000109	90333	824	D	80.00%		20.00%	82419	n/a	n/a	n/a	Y	n/a
	93667	82420	82420		Socialization & Recreation	46802	1000109	90334	824	D	80.00%		20.00%	82420	n/a	n/a	n/a	Y	n/a
	93667	82421	82421		Transportation Services	46802	1000109	90335	824	D	80.00%		20.00%	82421	n/a	n/a	n/a	Y	n/a
	93667	82422	82422		Home Based Homemaker (Block Grant)	46802	1000109	90337	824	D	80.00%		20.00%	82422	n/a	n/a	n/a	Y	n/a
	93667	82423	82423		Home Based Companion (Block Grant)	46802	1000109	90338	824	D	80.00%		20.00%	82423	n/a	n/a	n/a	Y	n/a
	93667	82904	82904		Family Support (SSBG)	46901	1000109	90357	829	D	84.00%	0.50%	15.50%	82904	n/a	n/a	n/a	Y	n/a
	93667	82905	82905		Family Preservation (SSBG)	46901	1000109	90358	829	D	84.00%	0.50%	15.50%	82905	n/a	n/a	n/a	Y	n/a
	93667	83301	83301		Home Based Chore (State Supplement)	46802	1000109	90305	833	D	80.00%		20.00%	83301	n/a	n/a	n/a	Y	n/a
	93667	83302	83302		Adult Day Services (State Supplement)	46802	1000109	90306	833	D	80.00%		20.00%	83302	n/a	n/a	n/a	Y	n/a
	93667	83303	83303		Home Based Homemaker (State Supplement)	46802	1000109	90339	833	D	80.00%		20.00%	83303	n/a	n/a	n/a	Y	n/a
	93667	83304	83304		Home Based Companion (State Supplement)	46802	1000109	90340	833	D	80.00%		20.00%	83304	n/a	n/a	n/a	Y	n/a
	93658	84319	84319		Central Service Cost Allocation - IV-E - serv	46003	1100109	90209	843	S	50.00%		50.00%	84319	n/a	n/a	n/a	n/a	n/a
	93566	84320	84320		Central Service Cost Allocation - Refugee	46003	0500108	90210	843	E			100.00%	84320	n/a	n/a	n/a	n/a	n/a
	10561	84322	84322		Central Service Cost Allocation - Food Stamp	46003	0010109	90212	843	E	50.00%		50.00%	84322	n/a	n/a	n/a	n/a	n/a
	93778	84323	84323		Central Service Cost Allocation - Medicaid	46003	1200109	90213	843	E	50.00%		50.00%	84323	n/a	n/a	n/a	n/a	n/a
	10561	84403	84403		Purchased or Contractual Services for Food Stamp Employment & Training Components	45213	0030109	90304	844	D	100.00%			84403	n/a	n/a	n/a	Y	n/a
	10561	84404	84404		Food Stamp Employment & Training Participant Expenses	45213	0050109	90303	844	D	50.00%	50.00%		84404	n/a	n/a	n/a	Y	n/a
	00000	84801	84801		TANF-UP - Manual Checks	45201	0000000	90631	848	D		100.00%		84801	n/a	n/a	n/a	Y	n/a
	93558	85101	85101		TANF/CSA Early Intervention Trust Fund	49203	0400109	90660	851	D	Varies								
	93778		85301	A	Allocated Elig S & O Medicaid	46003	1200109	90101	853	E	50.00%	34.50%	15.50%	85301	n/a	n/a	n/a	n/a	n/a
	93767		85302	A	Allocated Elig S & O FAMIS	46003	0540109	90102	853	E	65.00%	19.50%	15.50%	85302	n/a	n/a	n/a	n/a	n/a
	10561		85303	A	Allocated Elig S & O Food Stamps	46003	0010109	90103	853	E	50.00%	34.50%	15.50%	85303	n/a	n/a	n/a	n/a	n/a
	10561		85304	A	Allocated Elig S & O FSET	46003	0040109	90104	853	E	50.00%	34.50%	15.50%	85304	n/a	n/a	n/a	n/a	n/a
	93658		85305	A	Allocated Elig S & O FC-Eligibility	46003	1100109	90105	853	E	50.00%	34.50%	15.50%	85305	n/a	n/a	n/a	n/a	n/a
	93658		85306	A	Allocated Elig S & O FC Case Planning	46003	1100109	90106	853	E	50.00%	34.50%	15.50%	85306	n/a	n/a	n/a	n/a	n/a
	93658		85307	A	Allocated Elig S & O Pre Placement	46003	1100109	90107	853	E	50.00%	34.50%	15.50%	85307	n/a	n/a	n/a	n/a	n/a
	93659		85308	A	Allocated Elig S & O Adoption	46003	1120109	90108	853	E	50.00%	34.50%	15.50%	85308	n/a	n/a	n/a	n/a	n/a
	93558		85309	A	Allocated Elig S & O TANF Prog	46003	0400109	90109	853	E	50.00%	34.50%	15.50%	85309	n/a	n/a	n/a	n/a	n/a
	93558		85310	A	Allocated Elig S & O Tanf Admin	46003	0400109	90110	853	E	50.00%	34.50%	15.50%	85310	n/a	n/a	n/a	n/a	n/a
	93558		85311	A	Allocated Elig S & O View Admin	46003	0400109	90111	853	E	50.00%	34.50%	15.50%	85311	n/a	n/a	n/a	n/a	n/a
	93558		85312	A	Allocated Elig S & O VIEW Prog	46003	0400109	90112	853	E	50.00%	34.50%	15.50%	85312	n/a	n/a	n/a	n/a	n/a
	93566		85313	A	Allocated Elig S & O Refugee	46003	0500108	90113	853	E	84.50%		15.50%	85313	n/a	n/a	n/a	n/a	n/a
	93568		85314	A	Allocated Elig S & O LIHEAP Admin	46003	0600408	90114	853	E	50.00%	34.50%	15.50%	85314	n/a	n/a	n/a	n/a	n/a

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	93568		85315	A	Allocated Elig S & O LIHEAP Prog	46003	0600408	90115	853	E	50.00%	34.50%	15.50%	85315	n/a	n/a	n/a	n/a	n/a
	93596		85316	A	Allocated Elig S & O Child Care Cert/Elig	46003	0760109	90116	853	E	50.00%	34.50%	15.50%	85316	n/a	n/a	n/a	n/a	n/a
	93596		85317	A	Allocated Elig S & O Child Care Non-Direct Services	46003	0760109	90117	853	E	50.00%	34.50%	15.50%	85317	n/a	n/a	n/a	n/a	n/a
	93596		85318	A	Allocated Elig S & O Child Care Quality	46003	0760109	90118	853	E	50.00%	34.50%	15.50%	85318	n/a	n/a	n/a	n/a	n/a
	93596		85319	A	Allocated Elig S & O Child Care Admin	46003	0760109	90119	853	E	50.00%	34.50%	15.50%	85319	n/a	n/a	n/a	n/a	n/a
	93667		85320	A	Allocated Elig S & O SSBG - APS	46003	1000109	90120	853	E	84.50%		15.50%	85320	n/a	n/a	n/a	n/a	n/a
	93667		85321	A	Allocated Elig S & O SSBG - Admin	46003	1000109	90121	853	E	84.50%		15.50%	85321	n/a	n/a	n/a	n/a	n/a
	93667		85322	A	Allocated Elig S & O SSBG - Prevention	46003	1000109	90122	853	E	84.50%		15.50%	85322	n/a	n/a	n/a	n/a	n/a
	93667		85323	A	Allocated Elig S & O SSBG - ADULT	46003	1000109	90123	853	E	84.50%		15.50%	85323	n/a	n/a	n/a	n/a	n/a
	93667		85324	A	Allocated Elig S & O SSBG - Foster Care	46003	1000109	90124	853	E		84.50%	15.50%	85324	n/a	n/a	n/a	n/a	n/a
	93667		85325	A	Allocated Elig S & O SSBG - Adoption	46003	1000109	90125	853	E		84.50%	15.50%	85325	n/a	n/a	n/a	n/a	n/a
	93667		85326	A	Allocated Elig S & O SSBG - CPS	46003	1000109	90126	853	E		84.50%	15.50%	85326	n/a	n/a	n/a	n/a	n/a
	93558		85327	A	Allocated Elig S & O IV-B 2 FPS	46003	0400109	90127	853	E	84.50%	0.00%	15.50%	85327	n/a	n/a	n/a	n/a	n/a
	93556		85328	A	Allocated Elig S & O IV-B 2 FSS	46003	0950108	90128	853	E	75.00%	9.50%	15.50%	85328	n/a	n/a	n/a	n/a	n/a
	93556		85329	A	Allocated Elig S & O IV-B 2 TLFRS	46003	0950108	90129	853	E	75.00%	9.50%	15.50%	85329	n/a	n/a	n/a	n/a	n/a
	93556		85330	A	Allocated Elig S & O IV-B 2 APSS	46003	0950108	90130	853	E	75.00%	9.50%	15.50%	85330	n/a	n/a	n/a	n/a	n/a
	93645		85331	A	Allocated Elig S & O IV-B 1	46003	0900109	90131	853	E	75.00%	9.50%	15.50%	85331	n/a	n/a	n/a	n/a	n/a
	#N/A		85332	A	Allocated Elig S & O TLFR	46003	1100109	90132	853	E	75.00%	9.50%	15.50%	85332	n/a	n/a	n/a	n/a	n/a
	93658		85333	A	Allocated Elig S & O Independent Liv	46003	1100109	90133	853	E	50.00%	34.50%	15.50%	85333	n/a	n/a	n/a	n/a	n/a
	93674		85334	A	Allocated Elig S & O Chafee	46003	9150108	90134	853	E	80.00%	4.50%	15.50%	85334	n/a	n/a	n/a	n/a	n/a
	#N/A		85335	A	Allocated Elig S & O Auxiliary - Aged	46003	8020188	90135	853	E		84.50%	15.50%	85335	n/a	n/a	n/a	n/a	n/a
	#N/A		85336	A	Allocated Elig S & O General Relief	46003	8030188	90136	853	E		84.50%	15.50%	85336	n/a	n/a	n/a	n/a	n/a
	#N/A		85337	A	Allocated Elig S & O State/Allocated/Hosp	46003	8060188	90137	853	E		84.50%	15.50%	85337	n/a	n/a	n/a	n/a	n/a
	93658		85338	A	Allocated Elig S & O Other Admin Foster Care	46003	1100109	90138	853	E	50.00%	34.50%	15.50%	85338	n/a	n/a	n/a	n/a	n/a
	93778		85339	A	Allocated Elig S & O Medicaid Children	46003	1200109	90139	853	E	50.00%	34.50%	15.50%	85339	n/a	n/a	n/a	n/a	n/a
	#N/A		85340	A	Allocated Elig S & O Auxiliary Grant - Blind	46003	8020288	90140	853	E		84.50%	15.50%	85340	n/a	n/a	n/a	n/a	n/a
	#N/A		85341	A	Allocated Elig S & O Auxiliary Grant - Disabled	46003	8020388	90141	853	E		84.50%	15.50%	85341	n/a	n/a	n/a	n/a	n/a
	93667		85342	A	Allocated Elig S & O SSBG - Independent Living	46003	1000109	90142	853	E	84.50%		15.50%	85342	n/a	n/a	n/a	n/a	n/a
	93778		85343	A	Allocated Elig S & O Medicaid EPSDT Outreach	46003	1200109	90143	853	E	75.00%	9.50%	15.50%	85343	n/a	n/a	n/a	n/a	n/a
	93779		85344	A	Allocated Elig S & O medicaid MFP	46003	1400108	90144	853	E	50.00%	34.50%	15.50%	85344	n/a	n/a	n/a	n/a	n/a
	10561	85350	85350		EBT Issuance-Administration	46003	0010109	90150	853	E	50.00%	34.50%	15.50%	85350	n/a	n/a	n/a	n/a	n/a
	93778		85401	A	Allocated Serv S & O Medicaid	46006	1200109	90221	854	S	50.00%	34.50%	15.50%	85401	n/a	n/a	n/a	n/a	n/a
	93767		85402	A	Allocated Serv S & O FAMIS	46006	0540109	90222	854	S	50.00%	34.50%	15.50%	85402	n/a	n/a	n/a	n/a	n/a
	10561		85403	A	Allocated Serv S & O Food Stamps	46006	0010109	90223	854	S	50.00%	34.50%	15.50%	85403	n/a	n/a	n/a	n/a	n/a
	10561		85404	A	Allocated Serv S & O FSET	46006	0040109	90224	854	S	50.00%	34.50%	15.50%	85404	n/a	n/a	n/a	n/a	n/a
	93658		85405	A	Allocated Serv S & O FC-Eligibility	46006	1100109	90225	854	S	50.00%	34.50%	15.50%	85405	n/a	n/a	n/a	n/a	n/a
	93658		85406	A	Allocated Serv S & O FC Case Planning	46006	1100109	90226	854	S	50.00%	34.50%	15.50%	85406	n/a	n/a	n/a	n/a	n/a
	93658		85407	A	Allocated Serv S & O Pre Placement	46006	1100109	90227	854	S	50.00%	34.50%	15.50%	85407	n/a	n/a	n/a	n/a	n/a
	93659		85408	A	Allocated Serv S & O Adoption	46006	1120109	90228	854	S	50.00%	34.50%	15.50%	85408	n/a	n/a	n/a	n/a	n/a
	93558		85409	A	Allocated Serv S & O TANF Prog	46006	0400109	90229	854	S	75.00%	9.50%	15.50%	85409	n/a	n/a	n/a	n/a	n/a
	93558		85410	A	Allocated Serv S & O Tanf Admin	46006	0400109	90230	854	S	75.00%	9.50%	15.50%	85410	n/a	n/a	n/a	n/a	n/a
	93558		85411	A	Allocated Serv S & O View Admin	46006	0400109	90231	854	S	75.00%	9.50%	15.50%	85411	n/a	n/a	n/a	n/a	n/a
	93558		85412	A	Allocated Serv S & O VIEW Prog	46006	0400109	90232	854	S	75.00%	9.50%	15.50%	85412	n/a	n/a	n/a	n/a	n/a
	93566		85413	A	Allocated Serv S & O Refugee	46006	0500108	90233	854	S	84.50%		15.50%	85413	n/a	n/a	n/a	n/a	n/a

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93568	85414	A	Allocated Serv S & O LIHEAP Admin	46006	0600408	90234	854	S	84.50%		15.50%	85414	n/a	n/a	n/a	n/a	n/a
93568	85415	A	Allocated Serv S & O LIHEAP Prog	46006	0600408	90235	854	S	84.50%		15.50%	85415	n/a	n/a	n/a	n/a	n/a
93596	85416	A	Allocated Serv S & O Child Care Cert/Elig	46006	0760109	90236	854	S	50.00%	34.50%	15.50%	85416	n/a	n/a	n/a	n/a	n/a
93596	85417	A	Allocated Serv S & O Child Care Non-Direct Services	46006	0760109	90237	854	S	50.00%	34.50%	15.50%	85417	n/a	n/a	n/a	n/a	n/a
93596	85418	A	Allocated Serv S & O Child Care Quality	46006	0760109	90238	854	S	50.00%	34.50%	15.50%	85418	n/a	n/a	n/a	n/a	n/a
93596	85419	A	Allocated Serv S & O Child Care Admin	46006	0760109	90239	854	S	50.00%	34.50%	15.50%	85419	n/a	n/a	n/a	n/a	n/a
93667	85420	A	Allocated Serv S & O SSBG - APS	46006	1000109	90240	854	S	50.00%	34.50%	15.50%	85420	n/a	n/a	n/a	n/a	n/a
93667	85421	A	Allocated Serv S & O SSBG - Admin	46006	1000109	90241	854	S	50.00%	34.50%	15.50%	85421	n/a	n/a	n/a	n/a	n/a
93667	85422	A	Allocated Serv S & O SSBG - Prevention	46006	1000109	90242	854	S	50.00%	34.50%	15.50%	85422	n/a	n/a	n/a	n/a	n/a
93667	85423	A	Allocated Serv S & O SSBG - ADULT	46006	1000109	90243	854	S	50.00%	34.50%	15.50%	85423	n/a	n/a	n/a	n/a	n/a
93667	85424	A	Allocated Serv S & O SSBG - Foster Care	46006	1000109	90244	854	S	0.00%	84.50%	15.50%	85424	n/a	n/a	n/a	n/a	n/a
93667	85425	A	Allocated Serv S & O SSBG - Adoption	46006	1000109	90245	854	S	0.00%	84.50%	15.50%	85425	n/a	n/a	n/a	n/a	n/a
93667	85426	A	Allocated Serv S & O SSBG - CPS	46006	1000109	90246	854	S	0.00%	84.50%	15.50%	85426	n/a	n/a	n/a	n/a	n/a
93558	85427	A	Allocated Serv S & O IV-B 2 FPS	46006	0400109	90247	854	S	84.50%	0.00%	15.50%	85427	n/a	n/a	n/a	n/a	n/a
93556	85428	A	Allocated Serv S & O IV-B 2 FSS	46006	0950108	90248	854	S	75.00%	9.50%	15.50%	85428	n/a	n/a	n/a	n/a	n/a
93556	85429	A	Allocated Serv S & O IV-B 2 TLFPS	46006	0950108	90249	854	S	75.00%	9.50%	15.50%	85429	n/a	n/a	n/a	n/a	n/a
93556	85430	A	Allocated Serv S & O IV-B 2 APSS	46006	0950108	90250	854	S	75.00%	9.50%	15.50%	85430	n/a	n/a	n/a	n/a	n/a
93645	85431	A	Allocated Serv S & O IV-B 1	46006	0900109	90251	854	S	75.00%	9.50%	15.50%	85431	n/a	n/a	n/a	n/a	n/a
#N/A	85432	A	Allocated Serv S & O TLFPS	46006	1100109	90252	854	S	75.00%	9.50%	15.50%	85432	n/a	n/a	n/a	n/a	n/a
93658	85433	A	Allocated Serv S & O Independent Liv	46006	1100109	90253	854	S	50.00%	34.50%	15.50%	85433	n/a	n/a	n/a	n/a	n/a
93674	85434	A	Allocated Serv S & O Chafee	46006	9150108	90254	854	S	80.00%	4.50%	15.50%	85434	n/a	n/a	n/a	n/a	n/a
#N/A	85435	A	Allocated Serv S & O Auxiliary - Aged	46006	8020188	90255	854	S		84.50%	15.50%	85435	n/a	n/a	n/a	n/a	n/a
#N/A	85436	A	Allocated Serv S & O General Relief	46006	8030188	90256	854	S		84.50%	15.50%	85436	n/a	n/a	n/a	n/a	n/a
#N/A	85437	A	Allocated Serv S & O State/Allocated/Hosp	46006	8060188	90257	854	S		84.50%	15.50%	85437	n/a	n/a	n/a	n/a	n/a
93658	85438	A	Allocated Serv S & O Other Admin Foster Care	46006	1100109	90258	854	S	50.00%	34.50%	15.50%	85438	n/a	n/a	n/a	n/a	n/a
93778	85439	A	Allocated Serv S & O Medicaid Children	46006	1200109	90259	854	S	50.00%	34.50%	15.50%	85439	n/a	n/a	n/a	n/a	n/a
#N/A	85440	A	Allocated Serv S & O Auxiliary Grant - Blind	46006	8020288	90260	854	S		84.50%	15.50%	85440	n/a	n/a	n/a	n/a	n/a
#N/A	85441	A	Allocated Serv S & O Auxiliary Grant - Disabled	46006	8020388	90261	854	S		84.50%	15.50%	85441	n/a	n/a	n/a	n/a	n/a
93667	85442	A	Allocated Serv S & O SSBG Independent Liv	46006	1000109	90262	854	S	84.50%	0.00%	15.50%	85442	n/a	n/a	n/a	n/a	n/a
93778	85443	A	Allocated Serv S & O Medicaid EPSDT Outreach	46006	1200109	90263	854	S	50.00%	34.50%	15.50%	85443	n/a	n/a	n/a	n/a	n/a
93779	85444	A	Allocated Serv S & O Medicaid MFP	46006	1400108	90264	854	S	75.00%	9.50%	15.50%	85444	n/a	n/a	n/a	n/a	n/a
93778	85601	A	Allocated Elig S & O PT Medicaid	46003	1200109	90401	856	E	50.00%		50.00%	85601	n/a	n/a	n/a	n/a	n/a
93767	85602	A	Allocated Elig S & O PT FAMIS	46003	0540108	90402	856	E	65.00%		35.00%	85602	n/a	n/a	n/a	n/a	n/a
10561	85603	A	Allocated Elig S & O PT Food Stamps	46003	0010109	90403	856	E	50.00%		50.00%	85603	n/a	n/a	n/a	n/a	n/a
10561	85604	A	Allocated Elig S & O PT FSET	46003	0040109	90404	856	E	50.00%		50.00%	85604	n/a	n/a	n/a	n/a	n/a
93658	85605	A	Allocated Elig S & O PT FC-Eligibility	46003	1100109	90405	856	E	50.00%		50.00%	85605	n/a	n/a	n/a	n/a	n/a
93658	85606	A	Allocated Elig S & O PT FC Case Planning	46003	1100109	90406	856	E	50.00%		50.00%	85606	n/a	n/a	n/a	n/a	n/a
93658	85607	A	Allocated Elig S & O PT Pre Placement	46003	1100109	90407	856	E	50.00%		50.00%	85607	n/a	n/a	n/a	n/a	n/a
93659	85608	A	Allocated Elig S & O PT Adoption	46003	1120109	90408	856	E	50.00%		50.00%	85608	n/a	n/a	n/a	n/a	n/a
93558	85609	A	Allocated Elig S & O PT TANF Prog	46003	0400109	90409	856	E	50.00%		50.00%	85609	n/a	n/a	n/a	n/a	n/a
93558	85610	A	Allocated Elig S & O PT Tanf Admin	46003	0400109	90410	856	E	50.00%		50.00%	85610	n/a	n/a	n/a	n/a	n/a
93558	85611	A	Allocated Elig S & O PT View Admin	46003	0400109	90411	856	E	50.00%		50.00%	85611	n/a	n/a	n/a	n/a	n/a
93558	85612	A	Allocated Elig S & O PT VIEW Prog	46003	0400109	90412	856	E	50.00%		50.00%	85612	n/a	n/a	n/a	n/a	n/a
93566	85613	A	Allocated Elig S & O PT Refugee	46003	0500108	90413	856	E	84.50%		15.50%	85613	n/a	n/a	n/a	n/a	n/a
93568	85614	A	Allocated Elig S & O PT LIHEAP Admin	46003	0600408	90414	856	E			100.00%	85614	n/a	n/a	n/a	n/a	n/a

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	93568		85615	A	Allocated Elig S & O PT LIHEAP Prog	46003	0600408	90415	856	E			100.00%	85615	n/a	n/a	n/a	n/a	n/a
	93596		85616	A	Allocated Elig S & O PT Child Care Cert/Elig	46003	0760109	90416	856	E	0.00%		100.00%	85616	n/a	n/a	n/a	n/a	n/a
	93596		85617	A	Allocated Elig S & O PT Child Care Non-Direct Services	46003	0760109	90417	856	E	0.00%		100.00%	85617	n/a	n/a	n/a	n/a	n/a
	93596		85618	A	Allocated Elig S & O PT Child Care Quality	46003	0760109	90418	856	E	0.00%		100.00%	85618	n/a	n/a	n/a	n/a	n/a
	93596		85619	A	Allocated Elig S & O PT Child Care Admin	46003	0760109	90419	856	E	0.00%		100.00%	85619	n/a	n/a	n/a	n/a	n/a
	93667		85620	A	Allocated Elig S & O PT SSBG - APS	46003	1000109	90420	856	E			100.00%	85620	n/a	n/a	n/a	n/a	n/a
	93667		85621	A	Allocated Elig S & O PT SSBG - Admin	46003	1000109	90421	856	E			100.00%	85621	n/a	n/a	n/a	n/a	n/a
	93667		85622	A	Allocated Elig S & O PT SSBG - Prevention	46003	1000109	90422	856	E			100.00%	85622	n/a	n/a	n/a	n/a	n/a
	93667		85623	A	Allocated Elig S & O PT SSBG - ADULT	46003	1000109	90423	856	E			100.00%	85623	n/a	n/a	n/a	n/a	n/a
	93667		85624	A	Allocated Elig S & O PT SSBG - Foster Care	46003	1000109	90424	856	E			100.00%	85624	n/a	n/a	n/a	n/a	n/a
	93667		85625	A	Allocated Elig S & O PT SSBG - Adoption	46003	1000109	90425	856	E			100.00%	85625	n/a	n/a	n/a	n/a	n/a
	93667		85626	A	Allocated Elig S & O PT SSBG - CPS	46003	1000109	90426	856	E			100.00%	85626	n/a	n/a	n/a	n/a	n/a
	93558		85627	A	Allocated Elig S & O PT IV-B 2 FPS	46003	0400109	90427	856	E			100.00%	85627	n/a	n/a	n/a	n/a	n/a
	93556		85628	A	Allocated Elig S & O PT IV-B 2 FSS	46003	0950108	90428	856	E			100.00%	85628	n/a	n/a	n/a	n/a	n/a
	93556		85629	A	Allocated Elig S & O PT IV-B 2 TLFRS	46003	0950108	90429	856	E			100.00%	85629	n/a	n/a	n/a	n/a	n/a
	93556		85630	A	Allocated Elig S & O PT IV-B 2 APSS	46003	0950108	90430	856	E			100.00%	85630	n/a	n/a	n/a	n/a	n/a
	93645		85631	A	Allocated Elig S & O PT IV-B 1	46003	0900108	90431	856	E			100.00%	85631	n/a	n/a	n/a	n/a	n/a
	93658		85632	A	Allocated Elig S & O PT TLFR	46003	1100109	90432	856	E	50.00%		50.00%	85632	n/a	n/a	n/a	n/a	n/a
	93658		85633	A	Allocated Elig S & O PT Independent Liv	46003	1100109	90433	856	E	50.00%		50.00%	85633	n/a	n/a	n/a	n/a	n/a
	93674		85634	A	Allocated Elig S & O PT Chafee	46003	9150108	90434	856	E			100.00%	85634	n/a	n/a	n/a	n/a	n/a
	#N/A		85635	A	Allocated Elig S & O PT Auxiliary - Aged	46003	8020188	90435	856	E			100.00%	85635	n/a	n/a	n/a	n/a	n/a
	#N/A		85636	A	Allocated Elig S & O PT General Relief	46003	8030188	90436	856	E			100.00%	85636	n/a	n/a	n/a	n/a	n/a
	#N/A		85637	A	Allocated Elig S & O PT State/Allocated/Hosp	46003	8060188	90437	856	E			100.00%	85637	n/a	n/a	n/a	n/a	n/a
	93658		85638	A	Allocated Elig S & O PT Other Admin Foster Care	46003	1100109	90438	856	E	50.00%		50.00%	85638	n/a	n/a	n/a	n/a	n/a
	93778		85639	A	Allocated Elig S & O PT Medicaid Child	46003	1200109	90439	856	E	50.00%		50.00%	85639	n/a	n/a	n/a	n/a	n/a
	#N/A		85640	A	Allocated Elig S & O PT Auxiliary Grant - Blind	46003	8020288	90440	856	E			100.00%	85635	n/a	n/a	n/a	n/a	n/a
	#N/A		85641	A	Allocated Elig S & O PT Auxiliary Grant - Disabled	46003	8020388	90441	856	E			100.00%	85635	n/a	n/a	n/a	n/a	n/a
	93667		85642	A	Allocated Elig S & O PT SSBG Independent Liv	46003	1000109	90442	856	E	0.00%		100.00%	85642	na	n/a	n/a	n/a	n/a
	93778		85643	A	Allocated Elig S & O PT Medicaid EPSDT Outreach	46003	1200109	90443	856	E	50.00%		50.00%	85643	na	n/a	n/a	n/a	n/a
	93779		85644	A	Allocated elig S & O PT Medicaid MFP	46003	1400108	90444	856	E			100.00%	85644	na	n/a	n/a	n/a	n/a
	10561	85650	85650		EBT Issuance-Administration PT	46003	0010109	90450	856	E	50.00%		50.00%	85650	n/a	n/a	n/a	n/a	n/a
	93778		85701	A	Allocated Serv S & O PT Medicaid	46006	1200109	90701	857	S	50.00%		50.00%	85701	n/a	n/a	n/a	n/a	n/a
	93767		85702	A	Allocated Serv S & O PT FAMIS	46006	0540108	90702	857	S	65.00%		35.00%	85702	n/a	n/a	n/a	n/a	n/a
	10561		85703	A	Allocated Serv S & O PT Food Stamps	46006	0010109	90703	857	S	50.00%		50.00%	85703	n/a	n/a	n/a	n/a	n/a
	10561		85704	A	Allocated Serv S & O PT FSET	46006	0040109	90704	857	S	50.00%		50.00%	85704	n/a	n/a	n/a	n/a	n/a
	93658		85705	A	Allocated Serv S & O PT FC-Eligibility	46006	1100109	90705	857	S	50.00%		50.00%	85705	n/a	n/a	n/a	n/a	n/a
	93658		85706	A	Allocated Serv S & O PT FC Case Planning	46006	1100109	90706	857	S	50.00%		50.00%	85706	n/a	n/a	n/a	n/a	n/a
	93658		85707	A	Allocated Serv S & O PT Pre Placement	46006	1100109	90707	857	S	50.00%		50.00%	85707	n/a	n/a	n/a	n/a	n/a
	93659		85708	A	Allocated Serv S & O PT Adoption	46006	1120109	90708	857	S	50.00%		50.00%	85708	n/a	n/a	n/a	n/a	n/a
	93558		85709	A	Allocated Serv S & O PT TANF Prog	46006	0400109	90709	857	S			100.00%	85709	n/a	n/a	n/a	n/a	n/a
	93558		85710	A	Allocated Serv S & O PT Tanf Admin	46006	0400109	90710	857	S			100.00%	85710	n/a	n/a	n/a	n/a	n/a
	93558		85711	A	Allocated Serv S & O PT View Admin	46006	0400109	90711	857	S			100.00%	85711	n/a	n/a	n/a	n/a	n/a
	93558		85712	A	Allocated Serv S & O PT VIEW Prog	46006	0400109	90712	857	S			100.00%	85712	n/a	n/a	n/a	n/a	n/a
	93566		85713	A	Allocated Serv S & O PT Refugee	46006	0500108	90713	857	S	100.00%			85713	n/a	n/a	n/a	n/a	n/a
	93568		85714	A	Allocated Serv S & O PT LIHEAP Admin	46006	0600408	90714	857	S			100.00%	85714	n/a	n/a	n/a	n/a	n/a
	93568		85715	A	Allocated Serv S & O PT LIHEAP Prog	46006	0600408	90715	857	S			100.00%	85715	n/a	n/a	n/a	n/a	n/a
	93596		85716	A	Allocated Serv S & O PT Child Care Cert/Elig	46006	0760109	90716	857	S			100.00%	85716	n/a	n/a	n/a	n/a	n/a

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	93596		85717	A	Allocated Serv S & O PT Child Care Non-Direct Services	46006	0760109	90717	857	S			100.00%	85717	n/a	n/a	n/a	n/a	n/a
	93596		85718	A	Allocated Serv S & O PT Child Care Quality	46006	0760109	90718	857	S			100.00%	85718	n/a	n/a	n/a	n/a	n/a
	93596		85719	A	Allocated Serv S & O PT Child Care Admin	46006	0760109	90719	857	S			100.00%	85719	n/a	n/a	n/a	n/a	n/a
	93667		85720	A	Allocated Serv S & O PT SSBG - APS	46006	1000109	90720	857	S			100.00%	85720	n/a	n/a	n/a	n/a	n/a
	93667		85721	A	Allocated Serv S & O PT SSBG - Admin	46006	1000109	90721	857	S			100.00%	85721	n/a	n/a	n/a	n/a	n/a
	93667		85722	A	Allocated Serv S & O PT SSBG - Prevention	46006	1000109	90722	857	S			100.00%	85722	n/a	n/a	n/a	n/a	n/a
	93667		85723	A	Allocated Serv S & O PT SSBG - ADULT	46006	1000109	90723	857	S			100.00%	85723	n/a	n/a	n/a	n/a	n/a
	93667		85724	A	Allocated Serv S & O PT SSBG - Foster Care	46006	1000109	90724	857	S			100.00%	85724	n/a	n/a	n/a	n/a	n/a
	93667		85725	A	Allocated Serv S & O PT SSBG - Adoption	46006	1000109	90725	857	S			100.00%	85725	n/a	n/a	n/a	n/a	n/a
	93667		85726	A	Allocated Serv S & O PT SSBG - CPS	46006	1000109	90726	857	S			100.00%	85726	n/a	n/a	n/a	n/a	n/a
	93558		85727	A	Allocated Serv S & O PT IV-B 2 FPS	46006	0400109	90727	857	S			100.00%	85727	n/a	n/a	n/a	n/a	n/a
	93556		85728	A	Allocated Serv S & O PT IV-B 2 FSS	46006	0950109	90728	857	S			100.00%	85728	n/a	n/a	n/a	n/a	n/a
	93556		85729	A	Allocated Serv S & O PT IV-B 2 TLFPS	46006	0950109	90729	857	S			100.00%	85729	n/a	n/a	n/a	n/a	n/a
	93556		85730	A	Allocated Serv S & O PT IV-B 2 APSS	46006	0950109	90730	857	S			100.00%	85730	n/a	n/a	n/a	n/a	n/a
	93645		85731	A	Allocated Serv S & O PT IV-B 1	46006	0950109	90731	857	S			100.00%	85731	n/a	n/a	n/a	n/a	n/a
	93658		85732	A	Allocated Serv S & O PT TLFR	46006	1100109	90732	857	S	50.00%		50.00%	85732	n/a	n/a	n/a	n/a	n/a
	93658		85733	A	Allocated Serv S & O PT Independent Liv	46006	1100109	90733	857	S	50.00%		50.00%	85733	n/a	n/a	n/a	n/a	n/a
	93674		85734	A	Allocated Serv S & O PT Chafee	46006	9150108	90734	857	S			100.00%	85734	n/a	n/a	n/a	n/a	n/a
	#N/A		85735	A	Allocated Serv S & O PT Auxiliary - Aged	46006	8020188	90735	857	S			100.00%	85735	n/a	n/a	n/a	n/a	n/a
	#N/A		85736	A	Allocated Serv S & O PT General Relief	46006	8030188	90736	857	S			100.00%	85736	n/a	n/a	n/a	n/a	n/a
	#N/A		85737	A	Allocated Serv S & O PT State/Allocated/Hosp	46006	8060188	90737	857	S			100.00%	85737	n/a	n/a	n/a	n/a	n/a
	93658		85738	A	Allocated Serv S & O PT Other Admin Foster Care	46006	1100109	90738	857	S	50.00%		50.00%	85738	n/a	n/a	n/a	n/a	n/a
	93778		85739	A	Allocated Serv S & O PT Medicaid Child	46006	1200109	90739	857	S	50.00%		50.00%	85739	n/a	n/a	n/a	n/a	n/a
	#N/A		85740	A	Allocated Serv S & O PT Auxiliary Grant - Blind	46006	8020288	90740	857	S			100.00%	85740	n/a	n/a	n/a	n/a	n/a
	#N/A		85741	A	Allocated Serv S & O PT Auxiliary Grant - Disabled	46006	8020388	90741	857	S			100.00%	85741	n/a	n/a	n/a	n/a	n/a
	93667		85742	A	Allocated Serv S & O PT SSBG Independent Liv	46006	1100109	90742	857	S			100.00%	85742	n/a	n/a	n/a	n/a	n/a
	93778		85743	A	Allocated Serv S & O PT EPSDT Outreach	46006	1200109	90743	857	S	50.00%		50.00%	85743	n/a	n/a	n/a	n/a	n/a
	93779		85744	A	Allocated Serv S & O Medicaid MFP	46006	1400108	90744	857	S			100.00%	85744	n/a	n/a	n/a	n/a	n/a
	93599	86101	86101		Independent Living Program - Education and Training Vouchers	46901	9160108	90353	861	D	80.00%	20.00%		86101	n/a	n/a	n/a	Y	n/a
	93674	86201	86201		Independent Living Program - Basic Allocation	46901	9150108	90356	862	D	80.00%	20.00%		86201	n/a	n/a	n/a	Y	n/a
	93674	86301	86301		Independent Living Program - Demonstration Project	46901	9150108	90034	863	D	80.00%	20.00%		86301	n/a	n/a	n/a	n/a	n/a
	93667	86401	86401		Respite Care for Foster Families	46901	1000109	90351	864	D	0.00%	100.00%		86401	n/a	n/a	n/a	n/a	n/a
	93556	86601	86601		Family Support	46901	0950108	90359	866	D	75.00%	9.50%	15.50%	86601	n/a	n/a	n/a	Y	n/a
	93556	86602	86602		Family Preservation	46901	0950108	90360	866	D	75.00%	9.50%	15.50%	86602	n/a	n/a	n/a	Y	n/a
	93556	86605	86605		Time-Limited Reunification	46901	0950108	90361	866	D	75.00%	9.50%	15.50%	86605	n/a	n/a	n/a	n/a	n/a
	93556	86606	86606		Adoption	46901	0950108	90362	866	D	75.00%	9.50%	15.50%	86606	n/a	n/a	n/a	n/a	n/a
	93558	86608	86608		Monthly Caseworker Contacts	46901	0950108	90393	866	D	75.00%	9.50%	15.50%	86608	n/a	n/a	n/a	n/a	n/a
	93558	86701	86701		TANF Competitive Grant	45212	0400109	90621	867	D	100.00%			86701	n/a	n/a	n/a	n/a	n/a
	93558	86703	86703		TANF Competitive Grant - Medical	45212	0400109	90622	867	D		100.00%		86703	n/a	n/a	n/a	n/a	n/a
	93596	87101	87101		VIEW Working Child Care	45214	0760109	90540	871	D	50.00%	40.00%	10.00%	87101	Y	Y	n/a	n/a	n/a

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	93596	87102	87102	VIEW Transitional Child Care	45214	0760109	90541	871	D	50.00%	40.00%	10.00%	87102	Y	Y	n/a	n/a	n/a
	93596	87103	87103	TANF Transitional Child Care	45214	0760109	90517	871	D	50.00%	40.00%	10.00%	87103	Y	Y	n/a	n/a	n/a
	93596	87104	87104	TANF - (NON-VIEW) Working Child Care	45214	0760109	90529	871	D	50.00%	40.00%	10.00%	87104	Y	Y	n/a	n/a	n/a
	93596	87105	87105	Learnfare Child Care	45214	0760109	90543	871	D	50.00%	40.00%	10.00%	87105	Y	Y	n/a	n/a	n/a
	10561	87106	87106	FSET Child Care	45214	0050109	90507	871	D	50.00%	40.00%	10.00%	87106	Y	Y	n/a	n/a	n/a
	93558	87201	87201	VIEW Component and Component-Related Activities	45212	0400109	90365	872	D	60.00%	24.50%	15.50%	87201	n/a	n/a	n/a	Y	n/a
	93558	87202	87202	VIEW Supportive Services	45212	0400109	90366	872	D	50.00%	34.50%	15.50%	87202	n/a	n/a	n/a	Y	n/a
	93558	87204	87204	VIEW - Transitional Transportation	45212	0400109	90367	872	D	50.00%	34.50%	15.50%	87204	n/a	n/a	n/a	Y	n/a
	93558	87207	87207	VIEW Transportation	45212	0400109	90377	872	D	50.00%	34.50%	15.50%	87207	n/a	n/a	n/a	Y	n/a
	93558	87210	87210	VIEW Transitional Employment & Training (TET) Component Activities	45212	0400109	90364	872	D	84.00%	0.50%	15.50%	87210	n/a	n/a	n/a	n/a	n/a
	93558	87211	87211	VIEW Transitional Supportive Services	45212	0400109	90390	872	D	50.00%	34.50%	15.50%	87211	n/a	n/a	n/a	Y	n/a
	93558	87212	87212	VIEW Other Activities and Materials	45212	0400109	90391	872	D	50.00%	34.50%	15.50%	87212	n/a	n/a	n/a	Y	n/a
	93658	87301	87301	Title IV-E Approved Foster/Adoptive Parent and Volunteer Training	46901	1100109	90047	873	S	34.60%		65.40%	87301	n/a	n/a	n/a	n/a	n/a
	93658	87302	87302	Title IV-E Approved Foster/Adoptive Child Welfare Worker Training	46901	1100109	90368	873	D	34.60%		65.40%	87302	n/a	n/a	n/a	Y	n/a
	93658	87303	87303	Title IV-E Approved Employee Educational Assistance Program	46901	1100109	90369	873	S	34.60%		65.40%	87303	n/a	n/a	n/a	Y	n/a
	93658	87501	87501	Title IV-E Approved Foster/Adoptive Parent and Volunteer Training	46901	1100109	90081	875	D	23.10%		76.90%	87501	n/a	n/a	n/a	n/a	n/a
	93658	87502	87502	Title IV-E Approved Child Welfare Worker Training	46901	1100109	90082	875	D	23.10%		76.90%	87502	n/a	n/a	n/a	Y	n/a
	93575	87801	87801	Head Start Wrap-Around Child Care	45215	0770109	90544	878	D	100.00%			87801	Y	Y	n/a	n/a	n/a
	93596	88102	88102	Fee Child Care - Matching	45215	0760109	90521	881	D	50.00%	40.00%	10.00%	88102	Y	Y	n/a	n/a	n/a
	93596	88103	88103	TANF(Non-VIEW) Ed/Trng Child Care - Matching	45215	0760109	90527	881	D	50.00%	40.00%	10.00%	88103	Y	Y	n/a	n/a	n/a
	93575	88302	88302	Fee Child Care - 100% Federal	45215	0770109	90545	883	D	100.00%			88302	Y	Y	n/a	n/a	n/a
	93575	88304	88304	TANF (Non-VIEW) Ed/Trng Child Care - 100% Federal	45215	0770109	90547	883	D	100.00%			88304	Y	Y	n/a	n/a	n/a
	93596	89001	89001	Child Care Quality Initiative Grants	45215	0760109	90378	890	D	50.00%	34.50%	15.50%	89001	n/a	n/a	n/a	n/a	n/a
	93667	89501	89501	Adult Protective Services	46802	1000109	90379	895	D	84.00%	0.50%	15.50%	89501	n/a	n/a	Y	n/a	n/a
	#N/A	89503	89503	Guardianship Filing Fees	46802	0000000	90341	895	R			100.00%	89503	Y	n/a	Y	n/a	n/a
	10561	89702	89702	Food Stamp Employment & Training Participant Expenses Pass-Thru	45213	0050109	90079	897	D	50.00%		50.00%	89702	n/a	n/a	n/a	n/a	n/a
	10561	89703	89703	Purchased or Contractual Services for Food Stamp Employment & Training Components-Pass Thru	45213	0040109	90080	897	D	50.00%		50.00%	89703	n/a	n/a	n/a	n/a	n/a
	94006	93601	93601	AmeriCorps - VA Community Corps	49202	9430106	90625	936	D	80.00%		20.00%	93601	n/a	n/a	n/a	n/a	n/a
	94006	93604	93604	AmeriCorps - VA Community Corps Benefit Payment	49202	9430106	90626	936	D		100.00%		93604	n/a	n/a	n/a	n/a	n/a
	93568	96105	96105	Energy Crisis Locality Payments	49103	0600408	90628	961	D	100.00%			96105	Y	n/a	Y	n/a	n/a



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**00001 ELIGIBILITY/SERVICES STAFF AND OPERATIONS ALIAS**

**Cost Code Description:** Local Departments of Social Services (LDSS) use this alias cost code to enter expenditures into LASER that will be charged to budget lines 853 – Eligibility Staff and Operations, and 854 – Services Staff and Operations. These costs are for a common purpose benefiting more than one cost objective and not readily assignable to the benefiting programs without expending effort disproportionate to the results achieved. The use of an alias cost code is necessary since costs charged to the Eligibility or Services Staff and Operations budget lines must be allocated to the benefiting programs through the use of RMS statistics.

The local departments must determine if costs are Eligibility, Services, or Joint:

**Definitions**

Eligibility – costs for administering public assistance or benefit programs within the local departments of social services. These programs serve low-income citizens of the Commonwealth who meet the federal and state eligibility requirements. Costs include the staffing and operational/overhead expenses of the local departments of social services associated with eligibility activities.

Services – costs for administering social services programs within the local departments of social services. These programs are necessary to promote and support the development of healthy individuals and families and to protect adults and children from abuse and neglect. Costs include the staffing and operational/overhead expenses of the local departments of social services associated with activities of service programs.

Joint – costs for administering public assistance, benefit programs, or social services programs within the local departments of social services. Costs include the staffing and operational/overhead expenses of the local departments of social services such as management and support personnel, which benefit multiple programs and services the LDSS cannot easily attribute to either Eligibility or Services.



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The LDSS should enter costs into LASER through the use of the alias cost code and appropriate EXPENDITURE type:

<b>COST CODE</b>	<b>EXPENDITURE TYPE</b>	<b>COSTS</b>
00001	E	Eligibility – allocated using RMS statistics for eligibility programs and charged to budget line 853
00001	S	Services – allocated using RMS statistics for service programs and charged to budget line 854
00001	J	Joint – initially allocated to Eligibility and Services using Worker Counts. These costs are then allocated in lines 853 and 854 using the appropriate RMS statistics.

See descriptions for budget lines 853 and 854 for more information on Eligibility and Services Staff and Operations and allowable costs.

See Section 4.10 - LASER Allocations and Worker Counts under Section 4.05 - LASER Overview of the Finance Guidelines Manual for more information on the allocation process and the use of worker counts to split joint costs.





## **00204 ELIGIBILITY/SERVICES STAFF AND OPERATIONS PASS-THRU ALIAS**

**Cost Code Description:** Local Departments of Social Services (LDSS) use this alias cost code to enter expenditures into LASER that will be charged to budget lines 856 – Eligibility Staff and Operations Pass-Thru, and 857 – Services Staff and Operations Pass-Thru. These are costs incurred for a common purpose benefiting more than one cost objective and not readily assignable to the benefiting programs without expending effort disproportionate to the results achieved. The use of an alias cost code is necessary since costs charged to the Eligibility or Services Staff and Operations Pass-Thru budget lines must be allocated to the benefiting programs through the use of RMS statistics.

The local departments must determine if costs are Eligibility, Services, or Joint:

### **Definitions**

Eligibility – costs for administering public assistance or benefit programs within the local departments of social services. These programs serve low-income citizens of the Commonwealth who meet the federal and state eligibility requirements. Costs include the staffing and operational/overhead expenses of the local departments of social services associated with eligibility activities.

Services – costs for administering social services programs within the local departments of social services. These programs are necessary to promote and support the development of healthy individuals and families and to protect adults and children from abuse and neglect. Costs include the staffing and operational/overhead expenses of the local departments of social services associated with activities of service programs.

Joint – costs for administering public assistance, benefit programs, or social services programs within the local departments of social services. Costs include the staffing and operational/overhead expenses of the local departments of social services such as management and support personnel, which benefit multiple programs and services the LDSS cannot easily attribute to either Eligibility or Services. .



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Costs should be entered into LASER through the use of the alias cost code and appropriate EXPENDITURE FUND type:

<b>COST CODE</b>	<b>EXPENDITURE TYPE</b>	<b>COSTS</b>
00204	E	Eligibility – allocated using RMS statistics for eligibility programs and charged to budget line 856
00204	S	Services – allocated using RMS statistics for service programs and charged to budget line 857
00204	J	Joint – initially allocated to Eligibility and Services using Worker Counts. These costs are then allocated in lines 856 and 857 using the appropriate RMS statistics.

See descriptions for budget lines 856 and 857 for more information on Eligibility and Services Staff and Operations Pass-Thru and allowable costs.

See Section 4.10 - LASER Allocations and Worker Counts under Section 4.05 - LASER Overview of the Finance Guidelines Manual for more information on the allocation process and the use of worker counts to split joint costs.



**00336 PURCHASED SERVICES – LOCAL ONLY**

**Cost Code Description:** Provides for reporting of local, non-reimbursable costs of purchasing services for various programs that do not fall under any VDSS classified program. *The Code of Virginia* requires that local departments of social services (LDSS) report all social services costs incurred by the, LDSS regardless of reimbursement. This cost code serves as a tracking mechanism for locally funded purchased services programs. **EXCEPTION** - Do not report CSA costs that are reported to the Department of Education for reimbursement.

NOTE: Locally funded purchased services that are similar or identical to VDSS classified services already described under another cost code in LASER should be reported under the VDSS cost code as non-reimbursable, Fund 0033.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>None</li></ul>	<ul style="list-style-type: none"><li>Purchased services for locally funded, non-reimbursable programs</li></ul>



**00630 ASSISTANCE PAYMENTS – LOCAL ONLY**

**Cost Code Description:** Provides for reporting of local, non-reimbursable costs of maintenance/assistance payments for various programs that do not fall under any VDSS classified program. *The Code of Virginia* requires that all Local Departments of Social Services (LDSSS) report all social services costs regardless of reimbursement. This cost code serves as a tracking mechanism for locally funded maintenance/assistance payments. EXCEPTION - Do not report CSA costs that are reported to the Department of Education for reimbursement.

NOTE: Locally funded maintenance/assistance payments that are similar or identical to VDSS classified programs already described under another cost code in LASER should be reported under the VDSS cost code as non-reimbursable, Fund 0033.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• None</li></ul>	<ul style="list-style-type: none"><li>• Maintenance/assistance payments for locally funded, non-reimbursable programs</li></ul>



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**21704 GUARDIANSHIP PETITIONS**

**Cost Code Description:** Provides for the costs of petitioning the court for appointment of a guardian for a Medicaid applicant who is unable to apply for himself/herself.

NOTE: VDSS does not provide a local budget allocation for this cost code - all expenditures entered in 21704 will be funded using 50% federal and 50% local funds.

Localities should complete the form, Reimbursable Costs of Guardianship Proceedings, found in the Adult Protective Services Manual, Volume VII, Section IV, Chapter B, Appendix R-2. Expenses must be itemized, attached to the form, and retained in the locality as documentation for reimbursement.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Expenses occurred during a guardianship proceeding for a Medicaid applicant who is unable to apply for himself/herself:<ul style="list-style-type: none"><li>○ Evaluation</li><li>○ Guardian ad litem legal fees</li><li>○ Attorney legal fees</li><li>○ Court filing fees</li><li>○ Other costs (itemized)</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Expenses that are not part of the guardianship proceeding for the Medicaid applicant</li></ul>



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**50501     NETCENTRIC INFRASTRUCTURE**

**Cost Code Description:** Provides for the costs of state technical support and maintenance of desktops, telecommunications, and application servers in support of state-wide information technology infrastructure in a limited number of local departments of social services. Expenditures must be pre-approved by VDSS, Division of Information Services.

NOTE: VDSS does not provide a local budget allocation for this cost code - all pre-approved expenditures entered in 50501 will be 100% reimbursed.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Hardware/software costs and maintenance, telecommunications fees, and other network expenditures pre-approved by VDSS, Division of Information Services</li></ul>	<ul style="list-style-type: none"><li>• Any costs not pre-approved by VDSS, Division of Information Services</li><li>• Payments to unapproved vendors</li></ul>



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**803      ADOPTION PLACEMENT SERVICES**

**Program Description:** The purpose of adoption placement services is to provide a full array of purchased adoption services for children in custody of local departments of social services, so that children who have been permanently and legally separated from their birth parent can be placed with a new family. These services include projects to improve recruitment of adoptive parents in rural communities.



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**80301      ADOPTION PLACMENT SERVICES - TITLE IV-B2**

**Cost Code Description:** The cost code is used to report IV-B2 costs to promote adoptive services and support that are purchased from an agency, vendor or individual according to a contractual arrangement. This cost code does not include administration/operational cost for staff directly employed by a local department of social services. These costs are included in Budget line 854. Grants are awarded to local departments of social services to provide a full array of adoption services for children in custody of local departments of social services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contract or purchased services may include any of the following:<ul style="list-style-type: none"><li>○ Recruitment of prospective adoption families</li><li>○ Completion of adoptive home studies; matching adoptive homes with waiting children</li><li>○ Supervision of the placement</li><li>○ Submitting reports to court for entry of a final order of adoption</li><li>○ Travel for contractees</li><li>○ Training/Conference/meetings for contractees</li><li>○ Other adoption related costs</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Payment that are in excess of budget allocations</li><li>• Payments made to unapproved vendors</li></ul>





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**80302    ADOPTION PLACEMENT SERVICES - SSBG**

**Cost Code Description:** The cost code is used to report SSBG costs to promote adoption services and support that are purchased from an agency, vendor or individual, according to a contractual arrangement with VDSS. This cost code does not include administration/operational cost for staff directly employed by local department of social services. These costs are included in Budget line 854. All reimbursable costs must be included in the contract with VDSS. Grants are awarded to local department of social services who provide adoption services for children in custody of local departments of social services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contract or purchased adoption services may include any of the following:<ul style="list-style-type: none"><li>○ Recruitment of prospective adoption families</li><li>○ Completion of adoptive home studies; matching adoptive homes with waiting children</li><li>○ Supervision of the placement</li><li>○ Submitting reports to court for entry of a final order of adoption</li><li>○ Travel for contractees</li><li>○ Training/Conference/meetings for contractees</li><li>○ Other adoption related costs</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Payment that are in excess of budget allocations</li><li>• Payments made to unapproved vendors</li></ul>



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**804      AUXILIARY GRANT PROGRAM**

**Program Description:** The Auxiliary Grant Program provides income supplements to recipients of SSI and certain other aged, blind, or disabled individuals residing in a licensed assisted living facility or in an approved adult foster home. This assistance is made available through local departments of social services to ensure that adults are able to maintain a standard of living that meets a basic level of need.

Before being admitted to an assisted living facility or an adult foster home, adults are assessed by the local department of social services to determine eligibility and level of care. The Auxiliary Grant Program is specifically for adults who reside in an assisted living facility licensed by the Division of Licensing Programs or in an adult foster home approved by the individual's local department of social services. Not all assisted living facilities accept auxiliary grant recipients.

An individual's auxiliary grant payment includes coverage for room and board, maintenance and care, and a personal needs allowance.

Grant rates are determined by the Virginia General Assembly and are adjusted periodically.



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**80401 ADULT FOSTER CARE - BLIND**

**Cost Code Description:** Provides financial assistance for blind individuals in adult foster homes through the Auxiliary Grant Program. The individual must be living in an adult foster home that has been approved by the local department of social services, with three or fewer clients.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for blind individuals living in approved adult foster homes</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for blind individuals living in an assisted living facility - these costs must be charged to cost code 80405</li></ul>



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**80402 ADULT FOSTER CARE - AGED**

**Cost Code Description:** Provides financial assistance for elderly individuals aged 65 or older in adult foster homes through the Auxiliary Grant Program. The individual must be living in an adult foster home that has been approved by the local department of social services, with three or fewer clients.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for elderly individuals aged 65 or older living in approved adult foster homes</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for elderly individuals aged 65 or older living in an assisted living facility - these costs must be charged to cost code 80404</li></ul>



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**80403 ADULT FOSTER CARE - DISABLED**

**Cost Code Description:** Provides financial assistance for disabled individuals in adult foster homes through the Auxiliary Grant Program. The individual must be living in an adult foster home that has been approved by the local department of social services, with three or fewer clients.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for disabled individuals living in approved adult foster homes</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for disabled individuals living in an assisted living facility - these costs must be charged to cost code 80406</li></ul>



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**80404 ASSISTED LIVING FACILITIES - AGED**

**Cost Code Description:** Provides financial assistance for elderly individuals aged 65 or older in assisted living facilities through the Auxiliary Grant Program. The individual must be living in an assisted living facility licensed by the Virginia Department of Social Services, Division of Licensing Programs.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for elderly individuals aged 65 or older living in a licensed assisted living facility</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for elderly individuals living in an adult foster home - these costs must be charged to cost code 80402</li></ul>



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**80405 ASSISTED LIVING FACILITIES - BLIND**

**Cost Code Description:** Provides financial assistance for blind individuals in assisted living facilities through the Auxiliary Grant Program. The individual must be living in an assisted living facility licensed by the Virginia Department of Social Services, Division of Licensing Programs.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for blind individuals living in a licensed assisted living facility</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for blind individuals living in an adult foster home - these costs must be charged to cost code 80401</li></ul>



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**80406 ASSISTED LIVING FACILITIES - DISABLED**

**Cost Code Description:** Provides financial assistance for disabled individuals in assisted living facilities through the Auxiliary Grant Program. The individual must be living in an assisted living facility licensed by the Virginia Department of Social Services, VDSS Division of Licensing Programs.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Auxiliary Grant payments for disabled individuals living in a licensed assisted living facility</li></ul>	<ul style="list-style-type: none"><li>• Client overpayments due to a local agency error</li><li>• Auxiliary Grant payments for disabled individuals living in an adult foster home - these costs must be charged to cost code 80403</li></ul>





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**808      TANF – MANUAL CHECKS**

**Program Description:** TANF provides financial assistance to eligible families so that children may be cared for in their homes or in the homes of relatives. Eligible families receive a monthly cash payment to meet their basic needs.

This budget line only includes manual checks written by local departments of social services. All other payments are generated through the ADAPT system and are not included in the local budgeting and reimbursement process.



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**80801 TANF – MANUAL CHECKS**

**Cost Code Description:** This cost code is used to report manual TANF checks written by the local departments of social services and to report cash refunds collected on TANF overpayments.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Manual TANF checks</li><li>• Cash refunds</li></ul>	<ul style="list-style-type: none"><li>• Overpayments to clients due to agency error</li><li>• Manual TANF-UP checks - these payments are reported under cost code 84801</li></ul>



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**810 TANF EMERGENCY ASSISTANCE**

**Program Description:** Under certain conditions, TANF funds may be used to provide emergency assistance to destitute families with children who may or may not meet TANF eligibility factors. The emergency assistance component is available to applicants and recipients who have a housing emergency caused by: (1) fire or natural disaster which has destroyed items necessary for maintaining a household or home itself, or (2) total loss of family earnings when such loss occurred within a period not to exceed one month prior to application and the loss is due to a severe weather condition or a reduction in labor force caused by an energy shortage.

Assistance must be authorized during a period not to exceed thirty consecutive days within any twelve consecutive months. This thirty-day period begins with the date of the first authorization of payment by agency action.



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## 81001 EMERGENCY ASSISTANCE - TANF

**Cost Code Description:** Provides emergency assistance to destitute families with children who may or may not meet TANF eligibility factors. The total amount granted to a family shall not exceed \$500 during any one period of thirty consecutive days in any twelve consecutive months.

Method of Payment - Payment for purchase, repair, moving, or storage of household equipment must be made by the vendor method to the provider of the goods or services.

Payment to meet other needs may be either a money payment to the recipient or a vendor payment to the provider, whichever is most practical and advantageous to the family.

NOTE: Emergency assistance payments do not affect the regular TANF money payment for TANF recipients. However, an emergency assistance payment may not be issued to replace money lost by the recipient or for the loss of earnings.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Items such as:<ul style="list-style-type: none"><li>○ Food</li><li>○ Shelter items</li><li>○ Clothing</li><li>○ Repair or replacement of household equipment which has been destroyed or rendered unusable</li><li>○ Moving or storage of household equipment</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Money lost by the recipient</li><li>• Loss of earnings</li></ul>



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**811 IV-E (AFDC) FOSTER CARE**

**Program Description:** The goal of the program is to provide services to enable the child to return to his or her home or to find another permanent home for the child. Foster care is intended as a temporary response to difficulties in the family situation, not a long-term solution to family difficulties.

Title IV-E pays for maintenance, day care, and visitation related transportation for IVE eligible children. In order to report costs for reimbursement under BL 811, Title IV-E case records must document initial and current eligibility as specified in the **Title IV-E Eligibility Manual** in the following areas:

**REMOVAL:** The local agency must have legal responsibility for the care and placement of the child. This is achieved by either (1) an initial court order or (2) a voluntary placement agreement that meets the requirements.

**AFDC ELIGIBILITY:** Title IV-E eligibility decisions must be based on the AFDC requirements. The eligibility worker must determine the IV-E "eligibility month," the "removal home," and the "assistance unit" before beginning the initial eligibility determination of the foster care case. The circumstances of the "assistance unit" in the "removal home" in the "eligibility month" are vital to making an accurate Title IV-E eligibility determination on behalf of the child placed in foster care. TANF eligibility is not sufficient for meeting AFDC eligibility.

**ONGOING IV-E REIMBURSABILITY DETERMINATION:** Reimbursability of Title IV-E foster care cases must be redetermined whenever a change occurs, upon notification by DCSE of child support collected, and at regular intervals, not to exceed 12 months, for both maintenance and non-maintenance cases.

**ANNUAL JUDICIAL DETERMINATIONS:** The local agency must obtain an annual judicial determination that reasonable efforts to finalize the permanency plan(s) (REPP) has been made within twelve months of the date the child is considered to have entered foster care and at least once every twelve months thereafter while the child is in foster care. The judicial determination may address reasonable efforts towards any approved permanency goal(s) that was in effect within the previous twelve months.

Reasonable efforts to "Return to Parents" may be made during any judicial determination in conjunction with any other permanency goal that was in effect during the previous twelve months - but when made alone will only



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satisfy the REPP criteria if there has been a goal of "Return to Parents" within the previous twelve months.

PLACEMENT IN LICENSED FACILITIES AND/OR AGENCY APPROVED HOMES: Title IV-E is available for an eligible child in a fully licensed child placing agency or child care facility, or a foster/adoptive home that is fully approved according to state regulations. Temporary absences from the placement for reasons such as hospitalization, education or training, a vacation or a visit do not affect eligibility.



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**81107 Children's Residential Facility (CRF)**

**Cost Code Description:** The purpose of this cost code is to report maintenance costs claimed for Title IV-E eligible children placed in Children's Residential Facilities, including group homes.

Costs reported in CC 81107 are residential vendor costs invoiced to and paid by local departments of social services that are necessary to meet the basic needs of the foster care child.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Shelter, room and board</li><li>• Daily supervision</li><li>• A child's personal incidentals</li><li>• Liability insurance with respect to a child</li><li>• Clothing</li><li>• Reasonable travel for child's visitation with family or other caretakers, including siblings</li><li>• Prorated share of administrative and operational costs of such eligible institution</li></ul>	<ul style="list-style-type: none"><li>• Costs of social services provided to a child, the child's family, or the child's foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors, or home conditions</li><li>• Medical and dental care and treatment</li></ul>



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**81108 Licensed Child Placing Agencies (LCPA)**

**Cost Code Description:** The purpose of this cost code is to report maintenance costs claimed for Title IV-E eligible children placed in LCPA foster homes.

Costs reported in 81108 can also include an additional payment for daily supervision to a trained foster parent who provides care to a child through a LCPA's defined foster care therapeutic program, whereby that child has identified emotional/behavior, developmental, physical or medical disorders. Title IV-E eligible children must be identified as needing therapeutic foster care.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Shelter, room and board</li><li>• Daily supervision</li><li>• Added daily supervision</li><li>• Day care</li><li>• A child's personal incidentals</li><li>• Liability insurance with respect to a child</li><li>• Clothing</li><li>• Reasonable travel for child's visitation with family or other caretakers including siblings</li><li>• Prorated share of administrative and operational costs of such eligible institution</li></ul>	<ul style="list-style-type: none"><li>• Costs of social services provided to a child, the child's family, or the child's foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors, or home conditions</li><li>• Medical and dental care and treatment</li></ul>





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**81110 Local Agency Foster Homes**

**Cost Code Description:** The purpose of this cost code is to report maintenance costs claimed for Title IV-E eligible children placed in local agency foster homes.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Shelter, room and board</li><li>• Daily supervision</li><li>• Day care</li><li>• A child's personal incidentals</li><li>• Liability insurance with respect to a child</li><li>• Clothing</li><li>• Reasonable travel for child's visitation with family or other caretakers including siblings</li><li>• Prorated share of administrative and operational costs of such eligible institution</li></ul>	<ul style="list-style-type: none"><li>• Costs of social services provided to a child, the child's family, or the child's foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors, or home conditions</li><li>• Medical and dental care and treatment</li></ul>



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**81111 Local Agency Foster Home - Therapeutic**

**Cost Code Description:** The purpose of this cost code is to report maintenance costs claimed for a Title IV-E eligible children placed in a therapeutic foster home. In a therapeutic foster home, a trained foster parent provides care to IV-E eligible children through a local agency's defined foster care therapeutic program. A foster parent may receive an additional payment for added daily supervision required for children who have identified emotional/behavior, developmental, physical or medical disorders. Title IV-E eligible children must be identified as needing therapeutic foster care.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Shelter, room and board</li><li>• Daily supervision</li><li>• Added daily supervision</li><li>• Day care</li><li>• A child's personal incidentals</li><li>• Liability insurance with respect to a child</li><li>• Clothing</li><li>• Reasonable travel for child's visitation with family or other caretakers including siblings</li><li>• Prorated share of administrative and operational costs of such eligible institution</li></ul>	<ul style="list-style-type: none"><li>• Costs of social services provided to a child, the child's family, or the child's foster family which provide counseling or treatment to ameliorate or remedy personal problems, behaviors, or home conditions</li><li>• Medical and dental care and treatment</li></ul>



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**812 TITLE IV-E ADOPTION SUBSIDY**

**Program Description:** Adoption assistance, also called subsidized adoption, is a means of providing a money payment and/or services to adoptive parents on behalf of a child with special needs with an adoption assistance agreement in effect. The purpose of adoption assistance is to facilitate the adoption of children who are considered hard to place because they have special needs and few families are available. Without subsidy, these children are likely to remain in long-term foster care.

A Title IV-E subsidy agreement shall be executed for any child who meets special needs criteria and meets eligibility requirements for AFDC in effect July 1996 or SSI eligibility requirements at the time of adoption and a child of a minor placed in foster care.



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**81201 TITLE IV-E SUBSIDIZED ADOPTION ASSISTANCE**

**Cost Code Description:** This cost code is used to report payments for daily living (maintenance) expenses to adoptive families on behalf of children who meet eligibility requirements for AFDC, Title IV-E foster care, or SSI and who meet the definition of a "special needs child" and with an adoption assistance agreement in effect.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Food</li><li>• Clothing</li><li>• Shelter</li><li>• Daily supervision</li><li>• School supplies</li><li>• Child's personal essentials</li></ul>	<ul style="list-style-type: none"><li>• Ongoing services</li><li>• Payments cannot exceed the foster care maintenance payment the child would have received in a foster family home</li><li>• Payments in excess of budget allocation</li><li>• Overpayment to clients due to agency error</li></ul>



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**81202 NON-RECURRING ADOPTION ASSISTANCE**

**Cost Code Description:** This cost code is used to report costs for adoptive parent(s) for non-recurring fees for children with special needs with an adoption assistance agreement in effect.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Reimbursement for non-recurring costs up to \$2,000 for any adoptive placement (per child, per placement)</li><li>• Reasonable and necessary fees of adoption child placing agencies,</li><li>• Attorney fees directly related to the finalization of the adoption,</li><li>• Court costs related to filing an adoption petition</li><li>• Transportation</li><li>• Other expenses incurred by adoptive parents related to placement of the child</li></ul>	<ul style="list-style-type: none"><li>• Payments in excess of federal allowable amount of \$2,000</li><li>• Payments that in excess of budget allocations</li><li>• Overpayments to clients due to agency error</li></ul>



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**813      GENERAL RELIEF PROGRAM**

**Program Description:** The General Relief program is an optional local program designed to provide maintenance or emergency assistance that cannot be provided through other means. Each locality's General Relief plan is developed by the local department of social services to meet the identified needs of their individual community. Components of the plan may include maintenance assistance for certain qualified individuals, and emergency assistance such as food, clothing, shelter, medical, transient, and burial costs.

Localities should report expenses that exceed the General Relief allocation as non-reimbursable. To the extent that funds allow, VDSS will reimburse these expenditures at year-end out of unspent allocations in line 813.



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## **81301    GENERAL RELIEF**

**Cost Code Description:** Provides maintenance and emergency financial assistance that cannot be provided through other means.

Maintenance may include such components as assistance for unemployed employable individuals, unemployable individuals, institutional care, ongoing medical assistance, interim assistance for SSI applicants, and assistance for unattached children.

Emergency assistance may include such components as food, clothing, shelter, relocation, medical, transient, and burial assistance.

Note: Each locality must specify in its local General Relief plan which components it will offer and the maximum amount of assistance that will be provided for each.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• *Maintenance components:<ul style="list-style-type: none"><li>○ assistance for unemployed employable individuals</li><li>○ assistance for unemployable individuals</li><li>○ institutional care</li><li>○ ongoing medical assistance</li><li>○ interim assistance for SSI applicants</li><li>○ assistance for unattached children</li></ul></li><li>• *Emergency components:<ul style="list-style-type: none"><li>○ Food</li><li>○ Clothing</li><li>○ Shelter</li><li>○ Relocation</li><li>○ Medical</li><li>○ Transient</li><li>○ Burial</li></ul></li></ul> <p>Not to exceed the state reimbursable maximums outlined in the General Relief Manual, Volume II, Part IV, Chapter D, Section 7</p>	<ul style="list-style-type: none"><li>• Components not identified in the locality's General Relief plan</li><li>• Component costs exceeding the state reimbursable maximums outlined in the General Relief Manual, Volume II, Part IV, Chapter D, Section 7</li><li>• Overpayments to clients due to agency error</li></ul>



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**817      STATE ADOPTION SUBSIDY AND SPECIAL NEEDS SERVICE  
PAYMENTS**

**Program Description:** Budget allocation based on projected program expenditures; state mandate and contractual obligation. Many children in need of adoption services have special needs that make them difficult to place. The State offers state adoptions subsidies to children who are not eligible for Title IV-E. This category reports costs for state adoption maintenance subsidies and special needs service payments for Title IV-E and state adoption assistance children.





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## 81701 SPECIAL SERVICE PAYMENTS

**Cost Code Description:** This cost code is used to report special service payments and purchase of service for Title IV-E and State adoption assistance children with special needs with an adoption assistance agreement in effect.

Special service payments should be used only when it is determined that the adoptive family's private insurance and Medicaid do not cover the expense.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Special services payments provided directly to the child by the adoptive parents or a vendor.</li></ul> <p>Special service payments include but are not limited to:</p> <ul style="list-style-type: none"><li>○ Medical, surgical, or dental care</li><li>○ Equipment such as prosthetics, braces, crutches, hearing aids, eyeglasses, etc</li><li>○ Individual tutoring or remedial educational sessions, books or equipment;</li><li>○ Psychological and psychiatric evaluations and treatments</li><li>○ Speech, physical and occupational therapy and</li><li>○ Premiums for a major medical insurance policy for a child, if the child is not covered by a family policy</li><li>○ Respite Care Payments and Residential Treatment with FAPT review and recommendation.</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Overpayments to clients due to an agency error</li></ul>



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**81702 STATE ADOPTION ASSISTANCE**

**Cost Code Description:** This cost code is used to provide adoption maintenance payments for state eligible children with special needs and who have an adoption assistance agreement in effect.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Food</li><li>• Clothing</li><li>• Shelter</li><li>• Daily supervision</li><li>• School supplies</li><li>• Child's personal essentials</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Overpayments to clients due to an agency error</li></ul>



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**819 REFUGEE RESETTLEMENT PROGRAM**

**Program Description:** The Virginia Refugee Resettlement Program is administered by the Office of Newcomer Services, which is in the Division of Community and Volunteer Services. The populations eligible for refugee resettlement services are refugees, asylees, Cuban/Haitian entrants, Amerasians, unaccompanied refugee minors, and victims of human trafficking. Definitions for these terms are found in the Virginia Refugee Resettlement Program Manual.

Services to these refugee populations are provided through:

1. contracts with local resettlement service providers for employment services, English language training, case managements, and limited support services;
2. an agreement with the Virginia Department of Health for health screenings;
3. an agreement with the Department of Medical Assistance Services for Refugee Medical Assistance; and
4. LASER electronic reimbursements to local departments of social services for Refugee Cash Assistance payments.



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## 81901 REFUGEE CASH ASSISTANCE

**Cost Code Description:** Cash assistance payments for eligible refugee populations that meet TANF program financial requirements but do not meet non-financial requirements. Refugee populations must be screened for TANF **before** being determined eligible for refugee cash assistance.

NOTE: Eligibility for Refugee Cash Assistance is eight months from the date of arrival in the United States for refugees, Cuban/Haitian entrants, and Amerasians. For asylees and victims of human trafficking, eligibility is eight months from the date of determination of that status.

Refugee Cash Assistance overpayments are handled in the same manner and according to the same policy and procedures as TANF overpayments.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>Refugee Cash Assistance payments made to eligible populations within the eight month eligibility period</li></ul>	<ul style="list-style-type: none"><li>Refugee Cash Assistance payments paid beyond the eight month eligibility period</li><li>Overpayments to clients</li></ul>



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**820      ADOPTION INCENTIVES**

**Program Description:** Part E, Section 473A of the Social Security Act; the Adoption Promotion Act of 2003, Public Law 108-145, authorizes adoption incentive payments for states that increase the number of adoptions from foster care.

**NOTE: Adoption incentive funds are used intermittently as funds become available on an annual basis. Local departments of social services will be notified when such funds are available.**

For years in which funds are available, the Children's Bureau determines the numbers of foster child adoptions, the special needs adoptions, and the older child adoption in the State on the basis of AFCARS data as reported by each State and accepted by the Children's Bureau of the fiscal year subsequent to the fiscal year in which the adoptions were finalized (i.e., the "earning year").

The adoption incentive payment payable to a State for a fiscal year shall be equal to the sum of (a) \$4,000, multiplied by the number of foster child adoptions in the State during the fiscal year which exceeds the base number of foster child adoptions for the State for the fiscal year; (b) \$4,000 multiplied by the number of foster child adoptions of children age 9 or older in the State during the fiscal year in which exceeds the base number of foster child adoption of children age 9 or older for the State for the fiscal year; and (c) \$2,000, multiplied by the number of special needs adoptions of children under age nine in the State during the fiscal year which exceeds the base number of special needs adoptions of children under age 9 for the State for the fiscal year. There are no matching requirements for these funds.



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**82001 ADOPTION INCENTIVES**

**Cost Code Description:** This cost code is used to report expenditures that support adoption incentive programs and activities. Adoption Incentive Funds that are awarded by the federal government to states that increase the number of children adopted from the foster care system over the number adopted during the previous federal fiscal year. The Department passes these funds to local departments of social services that increased their adoptions based on a plan of expenditure.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Adoption activities or services based on approved plan</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Overpayments to clients due to an agency error</li></ul>



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**824      OTHER PURCHASED SERVICES**

**Program Description:** This budget line provides funding to purchase services for adults, families, and children. These services are focused on self support, self sufficiency, protection of children and adults, community and home based care, and institutional care.



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**82401 ADULT PROTECTIVE SERVICES**

**Cost Code Description:** Provides for the purchase of goods or services associated with protecting abused, neglected, or exploited adults or adults at risk of abuse, neglect, or exploitation. Adult means individuals aged 60 and older and individuals aged 18 - 59 who are incapacitated.

Service needs should be identified in the adult protective services plan.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Home-based services</li><li>• Temporary out-of-home accommodations for adults who are unsafe at home</li><li>• Re-connection of utilities</li><li>• Food and other essential goods when financial abuse has left the adult without resources</li><li>• Other services needs identified in the adult protective services plan</li></ul>	<ul style="list-style-type: none"><li>• Service needs not identified in the adult protective services plan</li><li>• Payments to unapproved vendors</li></ul>





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## **82402 CHILD PROTECTIVE SERVICES**

**Cost Code Description:** Provides for the purchase of goods or services associated with protecting abused, neglected, or exploited children and to prevent further maltreatment. Child protective services are non-punitive in its approach and are directed toward enabling families to provide adequate care and nurture for their children. The LDSS may provide goods or services, without regard to income, to the child, parent or guardian, and alleged abuser or neglecter when the LDSS documents that other resources are not available to cover the costs of services.

All service needs must be documented in the child protective services plan.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Emergency shelter for children and families</li><li>• Clothing, food, rent, and utilities</li><li>• Medical, remedial care</li><li>• Evaluation and treatment</li><li>• Counseling and treatment services</li><li>• Child care</li><li>• Emergency needs</li><li>• Other services needs identified in the child protective services plan</li></ul>	<ul style="list-style-type: none"><li>• Service needs not identified in the child protective services plan</li><li>• Payments to unapproved vendors</li></ul>



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**82403 COUNSELING AND TREATMENT**

**Cost Code Description:** Provides for the purchase of psychological, psychiatric, and therapeutic services not covered by Title XIX, Medicaid. These services focus on identification and assessment in an effort to protect adults and children, preserve families, and prevent further maltreatment.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Evaluation and diagnosis</li><li>• Development of treatment goals and strategies</li><li>• Counseling</li><li>• Room and board</li></ul>	<ul style="list-style-type: none"><li>• Counseling and treatment services covered by Title XIX, Medicaid</li><li>• Payments to unapproved vendors</li></ul>



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**82404 ADULT DAY SERVICES (BLOCK GRANT)**

**Cost Code Description:** Provides for purchase of adult day services for a portion of a 24-hour day. Adult day services assess the needs of participants and offer services to meet those needs. Participants attend on a planned basis.

NOTE: This cost code is used after all funds are expended in cost code 83302, Adult Day Services (State Supplement).

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Personal supervision of the adult</li><li>• Activities that promote physical and emotional well-being through socialization</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82405    DEVELOPMENTAL DAY PROGRAMS FOR ADULTS**

**Cost Code Description:** Provides for the purchase of adult developmental day services for a portion of a 24-hour day. These services provide instruction and training for mentally retarded and developmentally disabled adults, aged 18 and older, to help the individual function more independently.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Instruction and training services for mentally retarded and developmentally disabled adults</li></ul>	<ul style="list-style-type: none"><li>• Payments made to unapproved vendors</li></ul>



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**82406 DEVELOPMENTAL DAY PRGRAMS FOR CHILDREN**

**Cost Code Description:** Provides for the purchase of child developmental day services for a portion of a 24 hour day. These programs provide stimulation, education, recreation, and socialization for mentally retarded and developmentally disabled, deaf, blind, and deaf-blind children, ages 2 through 17, to help the child function more independently. Such programs may be provided outside of usual school hours and/or during the summer.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child developmental day services for mentally retarded and developmentally disabled, deaf, blind, and deaf-blind children</li><li>• Registration fees</li><li>• Transportation</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82407 SUBSTANCE ABUSE SERVICES**

**Cost Code Description:** Provides for the purchase of services to assist adults and children with substance abuse treatment.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Counseling</li><li>• Medical and remedial services</li><li>• Pharmacological services</li><li>• Intervention, social, education, and rehabilitative services</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82408 EDUCATION AND TRAINING**

**Cost Code Description:** Provides for purchase of formal or functional education and training services for adults and children to improve individual knowledge and skills.

NOTE: This cost code excludes education and training which has a guarantee of job placement or which is a requirement of employment since such activities fall under employment services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Formal or functional education and training services for adults and children</li></ul>	<ul style="list-style-type: none"><li>• Tutoring and Special Education for the disabled which are the responsibility of the local/state school board</li><li>• Education and training required for employment</li><li>• Payments to unapproved vendors</li></ul>



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**82409 EMPLOYMENT SERVICES**

**Cost Code Description:** Provides for the purchase of services to assist individuals in retaining, regaining, or securing employment, and acquiring training or education leading to employment. This includes vocational evaluation, vocational training, and supportive services for sheltered employees of a sheltered workshop.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Room and board</li><li>• Child care</li><li>• Transportation</li><li>• Counseling</li><li>• Medical and dental care</li><li>• Emergency Intervention</li><li>• Education and training leading to employment</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>





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**82410 FAMILY AND PERSONAL ADJUSTMENT COUNSELING**

**Cost Code Description:** Provides for the purchase of services such as guidance, consultation, and problem solving in a helping professional relationship. It is related to family and personal adjustment problems, values clarification, personal effectiveness, and other areas of counseling exclusive of counseling related to other discrete services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Guidance counseling</li><li>• Consultation</li><li>• Problem solving</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82411 FAMILY PLANNING SERVICES**

**Cost Code Description:** Provides for the purchase of medical and supportive services to help an individual limit his/her family size or space his/her children.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Medical services not covered by Title XIX, Medicaid including:<ul style="list-style-type: none"><li>○ Physical examinations</li><li>○ Laboratory tests</li><li>○ Provision of contraceptive devices</li><li>○ Sterilization services</li></ul></li><li>• Supportive services including:<ul style="list-style-type: none"><li>○ Child care</li><li>○ Transportation</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Medical services covered by Title XIX, Medicaid</li><li>• Payments to unapproved vendors</li></ul>



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**82412 FOSTER CARE FOR ADULT**

**Cost Code Description:** Provides for the purchase of supervision and special services in an approved foster home for an adult who has a physical/mental health condition or emotional/behavioral problem. This adult must be incapable of independent living or unable to remain in his/her own home.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Adult foster care to include supervision and special services</li></ul>	<ul style="list-style-type: none"><li>• Payments made to unapproved foster homes or unapproved vendors</li></ul>



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**82413 HEALTH RELATED SERVICES**

**Cost Code Description:** Provides for the purchase of instruction and assistance in preventive and restorative health measures for adults and children.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Home health nursing services</li><li>• Physical, occupational, or speech therapy</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82414 HOME BASED CHORE (BLOCK GRANT)**

**Cost Code Description:** Provides for the purchase of non-routine, heavy home maintenance chore services for individuals unable to perform such tasks themselves. Chore services shall be provided only to individuals living in an independent situation who are responsible for the maintenance of their own home or apartment and have no one available to provide this service without cost.

NOTE: This cost code is used after all funds are expended in cost code 83301, Home Based Chore (State Supplement).

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Yard maintenance</li><li>• Painting</li><li>• Chopping wood</li><li>• Carrying wood and water</li><li>• Snow removal</li><li>• Minor repair work in the home</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82415 HOUSING SERVICES**

**Cost Code Description:** Provides for the purchase of goods and services to assist individuals and families in acquiring or maintaining safe, healthy, affordable housing and obtaining necessary household furnishings.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Minor housing modifications if individual owns his/her home</li><li>• Special housing modifications for the deaf and blind</li><li>• Household furnishings</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82416    LEGAL SERVICES**

**Cost Code Description:** Provides for the purchase of legal assistance in civil matters to protect the client's rights and to prevent his/her exploitation.

NOTE: This cost code can only be used to provide legal assistance for a client. Legal assistance or representation on behalf of the local department of social services must be charged to eligibility or services administration.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Legal assistance in civil matters to protect a client's rights and prevent exploitation</li></ul>	<ul style="list-style-type: none"><li>• Payment of a guardian or committee's fee</li><li>• Payment for commitment to a mental health or mental retardation facility</li><li>• Legal assistance in criminal matters</li><li>• Payments to unapproved vendors</li></ul>



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## **82417    NUTRITION SERVICES**

**Cost Code Description:** Provides for the purchase of services for individuals in need of nutrition education and/or home delivered or congregate meals. An individual is not considered to be in need of home delivered or congregate meals if his/her meals are provided in a nursing home, institution, home for adults, a room and board situation, or as a member of a family. An individual is not considered to be in need if his/her only cost is for purchasing raw food and he/she has someone to prepare the meals at no cost.

NOTE: Vendors, transporters, and congregate meal sites shall be in compliance with the rules and regulations of the State Board of Health.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Fees for classes or courses related to nutrition</li><li>• Home delivered meals for ill, aged, blind, or disabled homebound persons</li><li>• Congregate meals for aged, blind, or disabled adults who are unable to shop or cook for themselves or lack incentive or ability to prepare meals</li></ul>	<ul style="list-style-type: none"><li>• Medical examinations for the purpose of case planning must be paid from administrative funds</li><li>• Payments to unapproved vendors</li></ul>





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**82418 PREVENTION SERVICES**

**Cost Code Description:** Provides for the purchase of goods or services to prevent disruption of the family and to stabilize the situation, provided that the need is documented in the case record. These services may include the purchase of emergency shelter until more permanent arrangements can be made. It may also include items such as clothing, food, utilities, or rent when no other resources are available and the lack of these goods and services become life threatening or may result in institutionalization.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Emergency shelter</li><li>• Clothing</li><li>• Food</li><li>• Rent and utilities</li></ul>	<ul style="list-style-type: none"><li>• Payments for goods or services not documented in the case record</li><li>• Payments to unapproved vendors</li></ul>



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**82419 SERVICES TO SPECIFIED DISABLED INDIVIDUALS**

**Cost Code Description:** Provides for the purchase of coordinated and comprehensive services to assist autistic, cerebral palsied, epileptic, mentally retarded, deaf, or blind individuals.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Respite care</li><li>• Infant and child stimulation</li><li>• Parent training</li><li>• Training to maximize independence</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82420    SOCIALIZATION AND RECREATION**

**Cost Code Description:** Provides for the purchase of services which offer opportunities for constructive social experiences and leisure time activities. These services are directed at improving individual functioning in personal and social communication, offering opportunities for self-expression and minimizing isolation and monotony.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Socialization and recreation activities which offer constructive social experiences</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82421    TRANSPORTATION SERVICES**

**Cost Code Description:** Provides for the purchase of transportation services to and from needed community resources and facilities.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Transportation services to and from needed community resources and facilities</li></ul>	<ul style="list-style-type: none"><li>• Transportation services to and from work</li><li>• Transportation services to obtain medical care payable under Title XIX, Medicaid</li><li>• Payments to unapproved vendors</li></ul>



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**82422 HOME BASED HOMEMAKER (BLOCK GRANT)**

**Cost Code Description:** Provides for the purchase of homemaker services provided by an individual or agency provider who give instruction in or, where appropriate, performs activities to maintain a household.

NOTE: This cost code is used after all funds are expended in cost code 83303, Home Based Homemaker (State Supplement).

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Consumer education</li><li>• Personal care</li><li>• Home management</li><li>• Household maintenance</li><li>• Nutrition</li><li>• Hygiene education</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**82423 HOME BASED COMPANION (BLOCK GRANT)**

**Cost Code Description:** Provides for the purchase of companion services provided by an individual or agency provider who assists adults unable to care for themselves without assistance and where no one is available to provide the needed services without cost. Companion services shall only be provided to an eligible individual who lives in his/her own home.

NOTE: This cost code is used after all funds are expended in cost code 83304, Home Based Companion (State Supplement).

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Supervision</li><li>• Shopping</li><li>• Meal preparation</li><li>• Assistance with bathing, dressing, toileting, and feeding</li><li>• Transportation</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved providers</li></ul>



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**829      FAMILY PRESERVATION AND SUPPORT (SSBG)**

**Program Description:** Family Preservation funds are allocated to each local social services agency annually to be used to keep at-risk children from entering the foster care system.

Family Preservation and Support Services programs provide interventions to maintain and strengthen the family unit while ensuring the safety of the child. These programs are flexible locality coordinated community-based programs that provide services to help children and families that are in crisis who need short-term support.

Services may include "hard services" such as counseling and in-home services or "soft services" such as child care and material assistance. Services can be to reunify a child in foster care with the natural parent and adoption promotion and family preservation services can also be provided.



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**82904 FAMILY SUPPORT (SSBG)**

**Cost Code Description:** The purpose of this cost code is to report purchased services provided to vulnerable families in which risk is not immediate, who need additional support to improve parenting skills, home management skills, and to meet other needs to avoid their children becoming at risk.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Counseling and treatment</li><li>• Child care for children</li><li>• Developmental child care for children</li><li>• Drug services</li><li>• Education and training</li><li>• Family and personal adjustment counseling</li><li>• Respite care</li><li>• Health related services</li><li>• Homemaker/home management; housing</li><li>• Legal services</li><li>• Nutrition related services</li><li>• Services to specified disabled individuals</li><li>• Socialization and recreation</li><li>• Transportation, and other related activities, etc</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li><li>• Payments in excess of allocation</li><li>• Services after the child has come into foster care</li></ul>





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**82905 FAMILY PRESERVATION (SSBG)**

**Cost Code Description:** This cost code is used to report purchased services provided to families whose children have been identified as being at risk of out-of-home placement unless immediate services are provided to preserve the family.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Counseling and treatment</li><li>• Child care for children</li><li>• Developmental child care for children</li><li>• Drug services</li><li>• Education and training</li><li>• Family and personal adjustment counseling</li><li>• Respite care</li><li>• Health related services</li><li>• Homemaker/home management; housing</li><li>• Legal services</li><li>• Nutrition related services</li><li>• Services to specified disabled individuals</li><li>• Socialization and recreation</li><li>• Transportation, and other related activities, etc</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li><li>• Payments in excess of allocation</li><li>• Services after the child has come into foster care</li></ul>



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**833 ADULT SERVICES**

**Program Description:** Adult services are provided to assist an individual to remain in his or her own home and to be as independent as possible for as long as possible. The provision of adequate services decreases the risk of institutional placement, decreases overall costs for long-term care in the Commonwealth and ensures that appropriate services are provided to maximize self-sufficiency.



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**83301 HOME BASED CHORE (STATE SUPPLEMENT)**

**Cost Code Description:** Provides for the purchase of non-routine, heavy home maintenance chore services for individuals unable to perform such tasks themselves. Chore services shall be provided only to individuals living in an independent situation who are responsible for the maintenance of their own home or apartment and have no one available to provide this service without cost.

NOTE: After all funds are expended in this cost code, cost code 82414 Home Based Chore (Block Grant) is utilized.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Yard maintenance</li><li>• Painting</li><li>• Chopping wood</li><li>• Carrying wood and water</li><li>• Snow removal</li><li>• Minor repair work in the home</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**83302 ADULT DAY SERVICES (STATE SUPPLEMENT)**

**Cost Code Description:** Provides for purchase of adult day services for a portion of a 24-hour day. Adult day services assess the needs of participants and offer services to meet those needs. Participants attend on a planned basis.

NOTE: After all funds are expended in this cost code, cost code 82404 Adult Day Services (Block Grant) is utilized.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Personal Supervision of the adult</li><li>• Activities that promote physical and emotional well-being through socialization</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors.</li></ul>



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**83303 HOME BASED HOMEMAKER (STATE SUPPLEMENT)**

**Cost Code Description:** Provides for the purchase of homemaker services provided by an individual or agency provider who give instruction in or, where appropriate, performs activities to maintain a household.

NOTE: After all funds are expended in this cost code, cost code 82422 Home Based Homemaker (Block Grant) is utilized.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Consumer education</li><li>• Personal care</li><li>• Home management</li><li>• Household maintenance</li><li>• Nutrition</li><li>• Hygiene education</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**83304 HOME BASED COMPANION (STATE SUPPLEMENT)**

**Cost Code Description:** Provides for the purchase of companion services provided by an individual or agency provider who assists adults unable to care for themselves without assistance and where no one is available to provide the needed services without cost. Companion services shall only be provided to an eligible individual who lives in his/her own home.

NOTE: After all funds are expended in this cost code, cost code 82423 Home Based Companion (Block Grant) is utilized.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Supervision</li><li>• Shopping</li><li>• Meal Preparation</li><li>• Assistance with bathing, dressing, toileting, and feeding</li><li>• Transportation</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved providers</li></ul>



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**843 CENTRAL SERVICES COST ALLOCATION**

**Program Description:** Most local governmental units provide certain services on a centralized basis that benefit all of its operating departments. These services can include, but are not limited to, motor pools, information systems, legal services, purchasing, and accounting. Since federally supported awards are performed within the individual operating departments, there needs to be a process whereby these central service costs can be identified and assigned to the benefiting departments on a reasonable and consistent basis. The Central Services Cost Allocation Plan (CSCAP) provides for that process. The plans allow localities to receive some additional federal funds for a portion of these costs that benefit programs administered by the local departments of social services. All costs and the data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to federal awards.

Annually, local governments prepare CSCAPs and forward that portion of the plan which allocates expenditures to the local department of social services to VDSS, Office of Internal Audit. Internal Audit reviews the plan and submits an approved reimbursable total to DOF. CSCAP claims are made only for costs allocated to the "uncapped" open-ended federal grants. DOF allocates the costs based on the applicable RMS percentages and enters the allowable expenditures into LASER.

VDSS will use the following cost codes to display the allocation results in LASER (DOF use only):

<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
84319	Central Services Cost Allocation - IV-E Serv
84320	Central Services Cost Allocation - Refugee
84322	Central Services Cost Allocation - Food Stamp
84323	Central Services Cost Allocation - Medicaid

**NOTE:** The local department of social services must review the CSCAP prior to submission to VDSS to ensure that costs claimed are: (1) initial submissions of public expenditures that have not previously been included in a VDSS reimbursement process and (2) have not been claimed within any other federal or state reimbursement process outside of the VDSS.



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**844 FOOD STAMP EMPLOYMENT & TRAINING – PURCHASED SERVICES**

**Program Description:** The Virginia FSET Program is a multi-component employment and training program that is available through participating localities. The goal of the program is for food stamp recipients who do not receive public cash assistance to gain employment and become self-sufficient.

The Virginia FSET program offers the following components: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

**General Principles in Determining Allowable FSET Expenditures:** To be allowable, costs submitted for reimbursement must be valid and properly documented obligations under the LDSS's approved FSET plan. Furthermore, allowable FSET costs must meet the following conditions:

- The State Plan must contain general information about the products, services and related costs that are offered throughout the Commonwealth and the Regional office must review and approve the State Plan;
- The product or service must relate directly to an approved FSET Program component and be necessary and reasonable;
- The product or service may not be for the purpose of overcoming barriers to participation that make clients exempt from Federal work registration or from State FSET Program participation requirements; and
- The product or service may not be available through another government program or available at no cost to the participant through a private source, e.g., charitable donations.

The following test must be applied when determining “reasonable and necessary” costs:

A cost is considered reasonable when it:

- Provides a program benefit that is generally commensurate with the costs incurred;
- Is in proportion to other program costs for the function that the costs serve; and
- Is within the scope of the FSET plan/program.

A cost is necessary if it is needed in the performance of the program. Thus, necessary costs:

- Are incurred to carry out essential functions of the FSET plan/program;
- May not be avoided without adversely affecting program operations;
- Are a priority expenditure relative to other demands on availability of administrative resources; and
- Do not duplicate existing efforts.





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NOTE: FSET purchased or contractual service costs are funded with 100% federal funds. FSET participant costs, including participants' transportation costs, are funded with 50% federal, 50% state funds.



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**84403 PURCHASED OR CONTRACTUAL SERVICES FOR FOOD STAMP  
EMPLOYMENT & TRAINING COMPONENTS**

**Cost Code Description:** Purchased or contractual services are limited to costs directly related to one or more of an approved FSET component: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

Reasonable and necessary purchased service expenditures that are in excess of the budget line 844 allocation may be reported in cost code 89703, Purchased or Contractual Services for FSET Components Pass-Thru, whereby those local expenditures are reimbursed at 50%.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Tuition payments, fees for eligible participants in an approved FSET component</li><li>• Services related to general self-improvement that are part of an approved FSET component listed above, (e.g. costs associated with providing a workshop designed to increase job hunters' motivation and self confidence), are allowable provided there is a direct link between the program and job-readiness</li><li>• Bonus awards to service providers for job placement (defined as occurring no later than 30 days after FSET participant begins employment)</li></ul>	<ul style="list-style-type: none"><li>• FSET Participant Expenses associated with cost code 84404</li><li>• FSET dependent care associated with cost code 87106</li><li>• Costs associated with activities that occur prior to an applicant's participation in an FSET training component, e.g. medical screening</li><li>• Expenses to overcome barriers to participation in an FSET training component, such as medical and mental health services, drug and alcohol counseling</li><li>• Service provider and educational/training costs that would exceed what the general public would pay</li><li>• Payments to unapproved vendors</li></ul>



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**84404 FOOD STAMP EMPLOYMENT & TRAINING PARTICIPANT  
EXPENDITURES**

**Cost Code Description:** Participant expenses are limited to costs directly related to participation in one or more of an approved FSET component: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

In accordance with program requirements, participants' transportation needs within each component must be met before any other supportive service expenses. Reasonable and necessary participant expenses that are in excess of the budget line 844 allocation and other allowable expenses, such as books and uniforms necessary for participation in an FSET component, may be reported in cost code 89702, FSET Participant Expenses Pass-Thru, whereby those local expenditures are reimbursed at 50%.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Transportation costs such as bus tickets, gas vouchers, taxis and other commuter fares necessary for participation in an FSET component</li><li>• Equipment, books, or manuals necessary for participation in an FSET component</li><li>• Clothing suitable for job interviews or uniforms for participation in an FSET component</li><li>• Licensing and bonding fees necessary for a community work experience placement</li><li>• Vision correction (eyeglasses, bifocals and eye exams)</li><li>• Dental work (teeth cleaning, bridge)</li><li>• Legal services</li><li>• Housing assistance</li></ul>	<ul style="list-style-type: none"><li>• Purchased or Contractual FSET component costs associated with cost code 84403</li><li>• FSET dependent care associated with cost code 87106</li><li>• Participant expenses that are covered through another government program or available at not cost to a participant</li><li>• Payments to unapproved vendors</li><li>• Meals away from home</li><li>• Automobile purchases and related owner/operator taxes, automobile repairs and automobile insurance costs</li><li>• <u>Costs associated with a client starting and retaining employment:</u><ul style="list-style-type: none"><li>○ Transportation costs</li><li>○ Relocation expenses</li><li>○ Test fees</li><li>○ Equipment or tools</li><li>○ Clothing or uniforms</li><li>○ Licensing and bonding fees</li><li>○ Union dues</li></ul></li></ul>



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**848      TANF-UP – MANUAL CHECKS**

**Program Description:** Temporary Assistance for Needy Families-Unemployed Parent provides financial assistance to eligible children and their parents when both parents are able-bodied and are present in the home. Eligible families receive a monthly cash payment to meet their basic needs.

This budget line only includes manual checks written by local departments of social services. All other payments are generated through the ADAPT system and are not included in the local budgeting and reimbursement process.



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**84801 TANF-UP – MANUAL CHECKS**

**Cost Code Description:** This cost code is used to report manual TANF-UP checks written by the local departments of social services and to report cash refunds collected on TANF-UP overpayments.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Manual TANF-UP checks</li><li>• Cash refunds</li></ul>	<ul style="list-style-type: none"><li>• Overpayments to clients due to agency error</li><li>• Manual TANF checks - these payments are reported under cost code 80801</li></ul>



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### 853 ELIGIBILITY STAFF AND OPERATIONS

**Program Description:** Provides for the cost of staff and operations for the benefit programs within the local departments of social services. These programs serve low income citizens of the Commonwealth who meet the federal and state eligibility requirements. The reporting of staff and operations costs includes the staffing and operational/overhead expenses of the local departments of social services associated with eligibility activities.

Eligibility Staff and Operations costs are incurred for a common purpose benefiting more than one cost objective and are not readily assignable to benefiting cost objectives without effort disproportionate to the results achieved. Statewide RMS program percentages are used to determine the amounts to allocate to each benefit program included in Eligibility Staff and Operations.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Salaries, wages, and fringe benefits</li><li>• Fees for professional services</li><li>• *Legal services incurred by the LDSS or the local board in the administration of federal and state programs</li><li>• Local government internal service funds, not included in the local Central Services Cost Allocation Plan, such as motor pool, print shop, central purchasing, and risk management</li><li>• Contingency provisions, not included in the local Central Services Cost Allocation Plan, for self-insurance reserves, pension plan reserves, and health and benefits reserves</li><li>• Utilities</li><li>• Postal fees and services</li><li>• Telecommunications</li><li>• Insurance</li><li>• Leases and rent</li><li>• **Staff development and</li></ul>	<ul style="list-style-type: none"><li>• Payment to local board members as compensation for serving on the board</li><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation</li><li>• Alcoholic beverages</li><li>• Bad debts</li><li>• Contingency provisions other than those listed as reimbursable</li><li>• Donations and contributions</li><li>• Value of donated services</li><li>• Entertainment costs</li><li>• Fines and penalties</li><li>• Interest, including interest penalties</li><li>• Costs associated with fund raising</li><li>• Costs of idle facilities and idle portion of partially used facilities</li><li>• Lobbying costs including the portion of VLSSE dues used to hire a lobbyist</li></ul>



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<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<p>training expenses for LDSS staff</p> <ul style="list-style-type: none"><li>• Travel expenses</li><li>• Dues and membership fees</li><li>• Materials and supplies</li><li>• Books and subscriptions</li><li>• Equipment and other capitalized expenses</li><li>• Capital outlay expenditures</li><li>• Depreciation and other use allowances</li></ul> <p>*See Reimbursement of Legal Expenditures Section of the manual for more information on allowable legal expenditures.</p> <p>**See budget line 873 for information on reimbursement of child welfare worker training costs.</p>	<ul style="list-style-type: none"><li>• Costs incurred by local board members while attending meetings or engaged in the discharge of their duties</li></ul>

NOTE: Because statewide RMS statistics are used to allocate these costs to the benefiting programs, localities will not key Eligibility Staff and Operations costs directly into budget line 853 but rather enter these costs into LASER through the use of alias cost code 00001. Please see description for cost code 00001 for more information on the use of this alias cost code. The one exception is that localities must directly key the costs of EBT Issuance into cost code 85350. Please see description for cost code 85350 for more information.

LASER has the capability of displaying the results of the RMS allocation for Eligibility Staff and Operations within the following cost codes:

<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85301	Allocated Elig S & O Medicaid
85302	Allocated Elig S & O FAMIS
85303	Allocated Elig S & O Food Stamps
85304	Allocated Elig S & O FSET
85305	Allocated Elig S & O FC-Eligibility
85306	Allocated Elig S & O FC Case Planning
85307	Allocated Elig S & O Pre Placement
85308	Allocated Elig S & O Adoption
85309	Allocated Elig S & O TANF Prog



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<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85310	Allocated Elig S & O TANF Admin
85311	Allocated Elig S & O VIEW Admin
85312	Allocated Elig S & O VIEW Prog
85313	Allocated Elig S & O Refugee
85314	Allocated Elig S & O LIHEAP Admin
85315	Allocated Elig S & O LIHEAP Prog
85316	Allocated Elig S & O Child Care Cert/Elig
85317	Allocated Elig S & O Child Care Non-Direct Services
85318	Allocated Elig S & O Child Care Quality
85319	Allocated Elig S & O Child Care Admin
85320	Allocated Elig S & O SSBG - APS
85321	Allocated Elig S & O SSBG - Admin
85322	Allocated Elig S & O SSBG - Prevention
85323	Allocated Elig S & O SSBG - Adult
85324	Allocated Elig S & O SSBG - Foster Care
85325	Allocated Elig S & O SSBG - Adoption
85326	Allocated Elig S & O SSBG - CPS
85327	Allocated Elig S & O IV-B 2 FPS
85328	Allocated Elig S & O IV-B 2 FSS
85329	Allocated Elig S & O IV-B 2 TLFRS
85330	Allocated Elig S & O IV-B 2 APSS
85331	Allocated Elig S & O IV-B 1
85332	Allocated Elig S & O TLFR
85333	Allocated Elig S & O Independent Liv
85334	Allocated Elig S & O Chafee
85335	Allocated Elig S & O Auxiliary - Aged
85336	Allocated Elig S & O General Relief
85337	Allocated Elig S & O State/Allocated/Hosp
85338	Allocated Elig S & O Other Admin Foster Care
85339	Allocated Elig S & O Medicaid Children
85340	Allocated Elig S & O Auxiliary - Blind
85341	Allocated Elig S & O Auxiliary - Disabled
85342	Allocated Elig S & O SSBG – Independent Living
85343	Allocated Elig S & O Medicaid EPSDT Outreach
85344	Allocated Elig S & O Medicaid MFP

See the RMS instructions on the DOF website for more information on program descriptions used for the RMS allocation process.





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### **85350    EBT ISSUANCE**

**Cost Code Description:** Provides for the costs of local EBT activities performed by the Issuance Unit and/or the Administrative Unit for the Food Stamp Program. These activities may include requisitioning vault cards, generating reports, maintaining logs, performing system inquiries on account status, performing coupon conversions, conducting balance inquiries, crediting card replacement fees, and debiting household accounts for repayment claims.

Localities that have exceeded their allocations for budget line 853 should report EBT issuance costs to cost code 85650, EBT Issuance Pass-Thru.

NOTE: Cost code 85350 is the only cost code in budget line 853 in which localities can directly enter costs. All other costs for budget line 853 are entered using the 00001 alias cost code.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Salaries, wages, and fringe benefits for EBT issuance and administration staff</li><li>• Proportionate share of operational costs of EBT issuance activities such as rent, utilities, materials and supplies, telecommunications, insurance, travel expenses, and equipment</li></ul>	<ul style="list-style-type: none"><li>• Salaries or other costs for Food Stamp eligibility activities</li></ul>



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## 854 SERVICES STAFF AND OPERATIONS

**Program Description:** Provides for the cost of staff and operations for the social services programs within the local departments of social services. These programs promote and support the development of healthy families and protect the Commonwealth's children and adults from abuse and neglect. The reporting of staff and operations costs includes the staffing and operational/overhead expenses of the local departments of social services associated with services activities.

Services Staff and Operations costs are incurred for a common purpose benefiting more than one cost objective and are not readily assignable to benefiting cost objectives without effort disproportionate to the results achieved. Statewide RMS program percentages are used to determine the amounts to allocate to each service program included in Services Staff and Operations.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Salaries, wages, and fringe benefits</li><li>• Fees for professional services</li><li>• *Legal services incurred by the LDSS or the local board in the administration of federal and state programs</li><li>• Local government internal service funds, not included in the local Central Services Cost Allocation Plan, such as motor pool, print shop, central purchasing, and risk management</li><li>• Contingency provisions, not included in the local Central Services Cost Allocation Plan, for self-insurance reserves, pension plan reserves, and health and benefits reserves</li><li>• Utilities</li><li>• Postal fees and services</li><li>• Telecommunications</li><li>• Insurance</li><li>• Leases and rent</li><li>• **Staff development and</li></ul>	<ul style="list-style-type: none"><li>• Payment to local board members as compensation for serving on the board</li><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation</li><li>• Alcoholic beverages</li><li>• Bad debts</li><li>• Contingency provisions other than those listed as reimbursable</li><li>• Donations and contributions</li><li>• Value of donated services</li><li>• Entertainment costs</li><li>• Fines and penalties</li><li>• Interest, including interest penalties</li><li>• Costs associated with fund raising</li><li>• Costs of idle facilities and idle portion of partially used facilities</li><li>• Lobbying costs including the portion of VLSSE dues used to hire a lobbyist</li></ul>



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<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<p>training expenses for LDSS staff</p> <ul style="list-style-type: none"><li>• Travel expenses</li><li>• Dues and membership fees</li><li>• Materials and supplies</li><li>• Books and subscriptions</li><li>• Equipment and other capitalized expenses</li><li>• Capital outlay expenditures</li><li>• Depreciation and other use allowances</li></ul> <p>*See Reimbursement of Legal Expenditures Section of the manual for more information on allowable legal expenditures.</p> <p>**See budget line 873 for information on reimbursement of child welfare worker training costs.</p>	<ul style="list-style-type: none"><li>• Costs incurred by local board members while attending meetings or engaged in the discharge of their duties</li></ul>

NOTE: Because statewide RMS statistics are used to allocate these costs to the benefiting programs, localities will not key Service Staff and Operations costs directly into budget line 854 but rather enter these costs into LASER through the use of alias cost code 00001. Please see description for cost code 00001 for more information on the use of this alias cost code.

LASER has the capability of displaying the results of the RMS allocation for Services Staff and Operations within the following cost codes:

<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85401	Allocated Serv S & O Medicaid
85402	Allocated Serv S & O FAMIS
85403	Allocated Serv S & O Food Stamps
85404	Allocated Serv S & O FSET
85405	Allocated Serv S & O FC-Eligibility
85406	Allocated Serv S & O FC Case Planning
85407	Allocated Serv S & O Pre Placement
85408	Allocated Serv S & O Adoption
85409	Allocated Serv S & O TANF Prog
85410	Allocated Serv S & O TANF Admin
85411	Allocated Serv S & O VIEW Admin



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<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85412	Allocated Serv S & O VIEW Prog
85413	Allocated Serv S & O Refugee
85414	Allocated Serv S & O LIHEAP Admin
85415	Allocated Serv S & O LIHEAP Prog
85416	Allocated Serv S & O Child Care Cert/Elig
85417	Allocated Serv S & O Child Care Non-Direct Services
85418	Allocated Serv S & O Child Care Quality
85419	Allocated Serv S & O Child Care Admin
85420	Allocated Serv S & O SSBG - APS
85421	Allocated Serv S & O SSBG - Admin
85422	Allocated Serv S & O SSBG - Prevention
85423	Allocated Serv S & O SSBG - Adult
85424	Allocated Serv S & O SSBG - Foster Care
85425	Allocated Serv S & O SSBG - Adoption
85426	Allocated Serv S & O SSBG - CPS
85427	Allocated Serv S & O IV-B 2 FPS
85428	Allocated Serv S & O IV-B 2 FSS
85429	Allocated Serv S & O IV-B 2 TLFRS
85430	Allocated Serv S & O IV-B 2 APSS
85431	Allocated Serv S & O IV-B 1
85432	Allocated Serv S & O TLFR
85433	Allocated Serv S & O Independent Liv
85434	Allocated Serv S & O Chafee
85435	Allocated Serv S & O Auxiliary - Aged
85436	Allocated Serv S & O General Relief
85437	Allocated Serv S & O State/Allocated/Hosp
85438	Allocated Serv S & O Other Admin Foster Care
85439	Allocated Serv S & O Medicaid Children
85440	Allocated Serv S & O Auxiliary – Blind
85441	Allocated Serv S & O Auxiliary - Disabled
85442	Allocated Serv S & O SSBG Independent Living
85443	Allocated Serv S & O Medicaid EPSDT Outreach
85444	Allocated Serv S & O Medicaid MFP

See the RMS instructions on the DOF website for more information on program descriptions used for the RMS allocation process.



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**856 ELIGIBILITY STAFF AND OPERATIONS PASS-THRU**

**Program Description:** Provides federal pass-thru funding for the cost of staff and operations for the benefit programs within the local departments of social services. These programs serve low income citizens of the Commonwealth who meet the federal and state eligibility requirements. The reporting of staff and operations costs includes the staffing and operational/overhead expenses of the local departments of social services associated with eligibility activities.

Eligibility Staff and Operations Pass-Thru costs are incurred for a common purpose benefiting more than one cost objective and are not readily assignable to benefiting cost objectives without effort disproportionate to the results achieved. Statewide RMS program percentages are used to determine the amounts to allocate to each benefit program included in Eligibility Staff and Operations Pass-Thru.

Federal pass-thru funding for eligibility staff and operations costs is available to those localities that have requested and received an allocation for budget line 856 and can provide the required local funding.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Salaries, wages, and fringe benefits</li><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation for employees listed in the locality's annual compensation plan which is approved by the State Board of Social Services</li><li>• Fees for professional services</li><li>• *Legal services incurred by the LDSS or the local board in the administration of federal and state programs</li><li>• Local government internal service funds, not included in the local Central Services Cost Allocation Plan, such as motor pool, print shop, central purchasing, and risk management</li></ul>	<ul style="list-style-type: none"><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation for employees that have not been listed in the locality's annual compensation plan which is approved by the State Board of Social Services</li><li>• Payment to local board members as compensation for serving on the board</li><li>• Alcoholic beverages</li><li>• Bad debts</li><li>• Contingency provisions other than those listed as reimbursable</li><li>• Donations and contributions</li><li>• Value of donated services</li><li>• Entertainment costs</li><li>• Fines and penalties</li><li>• Interest, including interest</li></ul>



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<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contingency provisions, not included in the local Central Services Cost Allocation Plan, for self-insurance reserves, pension plan reserves, and health and benefits reserves</li><li>• Utilities</li><li>• Postal fees and services</li><li>• Telecommunications</li><li>• Insurance</li><li>• Leases and rent</li><li>• **Staff development and training expenses for LDSS staff</li><li>• Travel expenses</li><li>• Dues and membership fees</li><li>• Materials and supplies</li><li>• Books and subscriptions</li><li>• Equipment and other capitalized expenses</li><li>• Capital outlay expenditures</li><li>• Depreciation and other use allowances</li></ul> <p>*See Reimbursement of Legal Expenditures Section of the manual for more information on allowable legal expenditures.</p> <p>**See budget line 873 for information on reimbursement of child welfare worker training costs.</p>	<p>penalties</p> <ul style="list-style-type: none"><li>• Costs associated with fund raising</li><li>• Costs of idle facilities and idle portion of partially used facilities</li><li>• Lobbying costs including the portion of VLSSE dues used to hire a lobbyist</li><li>• Costs incurred by local board members while attending meetings or engaged in the discharge of their duties</li></ul>

NOTE: Because statewide RMS statistics are used to allocate these costs to the benefiting programs, localities will not key Eligibility Staff and Operations Pass-Thru costs directly into budget line 856 but rather enter these costs into LASER through the use of alias cost code 00204. Please see description for cost code 00204 for more information on the use of this alias cost code. The one exception is that localities must directly key the costs of EBT Issuance Pass-Thru into cost code 85650. Please see description for cost code 85650 for more information.





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LASER has the capability of displaying the results of the RMS allocation for Eligibility Staff and Operations Pass-Thru within the following cost codes:

<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85601	Allocated Elig S & O PT Medicaid
85602	Allocated Elig S & O PT FAMIS
85603	Allocated Elig S & O PT Food Stamps
85604	Allocated Elig S & O PT FSET
85605	Allocated Elig S & O PT FC-Eligibility
85606	Allocated Elig S & O PT FC Case Planning
85607	Allocated Elig S & O PT Pre Placement
85608	Allocated Elig S & O PT Adoption
85609	Allocated Elig S & O PT TANF Prog
85610	Allocated Elig S & O PT TANF Admin
85611	Allocated Elig S & O PT VIEW Admin
85612	Allocated Elig S & O PT VIEW Prog
85613	Allocated Elig S & O PT Refugee
85614	Allocated Elig S & O PT LIHEAP Admin
85615	Allocated Elig S & O PT LIHEAP Prog
85616	Allocated Elig S & O PT Child Care Cert/Elig
85617	Allocated Elig S & O PT Child Care Non-Direct Services
85618	Allocated Elig S & O PT Child Care Quality
85619	Allocated Elig S & O PT Child Care Admin
85620	Allocated Elig S & O PT SSBG - APS
85621	Allocated Elig S & O PT SSBG - Admin
85622	Allocated Elig S & O PT SSBG - Prevention
85623	Allocated Elig S & O PT SSBG - Adult
85624	Allocated Elig S & O PT SSBG - Foster Care
85625	Allocated Elig S & O PT SSBG - Adoption
85626	Allocated Elig S & O PT SSBG - CPS
85627	Allocated Elig S & O PT IV-B 2 FPS
85628	Allocated Elig S & O PT IV-B 2 FSS
85629	Allocated Elig S & O PT IV-B 2 TLFRS
85630	Allocated Elig S & O PT IV-B 2 APSS
85631	Allocated Elig S & O PT IV-B 1
85632	Allocated Elig S & O PT TLFR
85633	Allocated Elig S & O PT Independent Liv
85634	Allocated Elig S & O PT Chafee
85635	Allocated Elig S & O PT Auxiliary - Aged
85636	Allocated Elig S & O PT General Relief
85637	Allocated Elig S & O PT State/Allocated/Hosp
85638	Allocated Elig S & O PT Other Admin Foster Care



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<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85639	Allocated Elig S & O PT Medicaid Children
85640	Allocated Elig S & O PT Auxiliary – Blind
85641	Allocated Elig S & O PT Auxiliary - Disabled
85642	Allocated Elig S & O PT SSBG Independent Living
85643	Allocated Elig S & O PT Medicaid EPSDT Outreach
85644	Allocated Elig S & O PT Medicaid MFP

See the RMS instructions on the DOF website for more information on program descriptions used for the RMS allocation process.





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### 85650 EBT ISSUANCE PASS-THRU

**Cost Code Description:** Provides for the costs of local EBT activities performed by the Issuance Unit and/or the Administrative Unit for the Food Stamp Program. These activities may include requisitioning vault cards, generating reports, maintaining logs, performing system inquiries on account status, performing coupon conversions, conducting balance inquiries, crediting card replacement fees, and debiting household accounts for repayment claims.

Localities that have exceeded their allocations for budget line 853 should report EBT issuance costs to cost code 85650, EBT Issuance Pass-Thru.

NOTE: Cost code 85650 is the only cost code in budget line 856 in which localities can directly enter costs. All other costs for budget line 856 are entered using the 00204 alias cost code.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>Salaries, wages, and fringe benefits for EBT issuance and administrative staff</li><li>Proportionate share of operational costs of EBT issuance activities such as rent, utilities, materials and supplies, telecommunications, insurance, travel expenses, and equipment</li></ul>	<ul style="list-style-type: none"><li>Salaries or other costs for Food Stamp eligibility activities</li></ul>



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## 857 SERVICES STAFF AND OPERATIONS PASS-THRU

**Program Description:** Provides for the cost of staff and operations for the social services programs within the local departments of social services. These programs promote and support the development of strong families and protect the Commonwealth's children and adults from abuse and neglect. The reporting of staff and operations costs includes the staffing and operational/overhead expenses of the local departments of social services associated with services activities.

Services Staff and Operations Pass-Thru costs are incurred for a common purpose benefiting more than one cost objective and are not readily assignable to benefiting cost objectives without effort disproportionate to the results achieved. Statewide RMS program percentages are used to determine the amounts to allocate to each service program included in Services Staff and Operations Pass-Thru.

Federal pass-thru funding for services staff and operations costs is available to those localities that have requested and received an allocation for budget line 857 and can provide the required local funding.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Salaries, wages, and fringe benefits</li><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation for employees listed in the locality's annual compensation plan which is approved by the State Board of Social Services</li><li>• Fees for professional services</li><li>• *Legal services incurred by the LDSS or the local board in the administration of federal and state programs</li><li>• Local government internal service funds, not included in the local Central Services Cost Allocation Plan, such as motor pool, print shop, central purchasing, and risk management</li></ul>	<ul style="list-style-type: none"><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation for employees that have not been listed in the locality's annual compensation plan which is approved by the State Board of Social Services</li><li>• Payment to local board members as compensation for serving on the board</li><li>• Salaries, wages, and proportionate share of fringe benefits above the maximum state reimbursable compensation</li><li>• Alcoholic beverages</li><li>• Bad debts</li><li>• Contingency provisions other than those listed as reimbursable</li><li>• Donations and contributions</li></ul>



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<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contingency provisions, not included in the local Central Services Cost Allocation Plan, for self-insurance reserves, pension plan reserves, and health and benefits reserves</li><li>• Utilities</li><li>• Postal fees and services</li><li>• Telecommunications</li><li>• Insurance</li><li>• Leases and rent</li><li>• **Staff development and training expenses for LDSS staff</li><li>• Travel expenses</li><li>• Dues and membership fees</li><li>• Materials and supplies</li><li>• Books and subscriptions</li><li>• Equipment and other capitalized expenses</li><li>• Capital outlay expenditures</li><li>• Depreciation and other use allowances</li></ul> <p>*See Reimbursement of Legal Expenditures Section of the manual for more information on allowable legal expenditures.</p> <p>**See budget line 873 for information on reimbursement of child welfare worker training costs.</p>	<ul style="list-style-type: none"><li>• Value of donated services</li><li>• Entertainment costs</li><li>• Fines and penalties</li><li>• Interest, including interest penalties</li><li>• Costs associated with fund raising</li><li>• Costs of idle facilities and idle portion of partially used facilities</li><li>• Lobbying costs including the portion of VLSSE dues used to hire a lobbyist</li><li>• Costs incurred by local board members while attending meetings or engaged in the discharge of their duties</li></ul>

NOTE: Because statewide RMS statistics are used to allocate these costs to the benefiting programs, localities will not key Service Staff and Operations Pass-Thru costs directly into budget line 857 but rather enter these costs into LASER through the use of alias cost code 00204. Please see description for cost code 00204 for more information on the use of this alias cost code.

LASER has the capability of displaying the results of the RMS allocation for Services Staff and Operations within the following cost codes:



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<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85701	Allocated Serv S & O PT Medicaid
85702	Allocated Serv S & O PT FAMIS
85703	Allocated Serv S & O PT Food Stamps
85704	Allocated Serv S & O PT FSET
85705	Allocated Serv S & O PT FC-Eligibility
85706	Allocated Serv S & O PT FC Case Planning
85707	Allocated Serv S & O PT Pre Placement
85708	Allocated Serv S & O PT Adoption
85709	Allocated Serv S & O PT TANF Prog
85710	Allocated Serv S & O PT TANF Admin
85711	Allocated Serv S & O PT VIEW Admin
85712	Allocated Serv S & O PT VIEW Prog
85713	Allocated Serv S & O PT Refugee
85714	Allocated Serv S & O PT LIHEAP Admin
85715	Allocated Serv S & O PT LIHEAP Prog
85716	Allocated Serv S & O PT Child Care Cert/Elig
85717	Allocated Serv S & O PT Child Care Non-Direct Services
85718	Allocated Serv S & O PT Child Care Quality
85719	Allocated Serv S & O PT Child Care Admin
85720	Allocated Serv S & O PT SSBG - APS
85721	Allocated Serv S & O PT SSBG - Admin
85722	Allocated Serv S & O PT SSBG - Prevention
85723	Allocated Serv S & O PT SSBG - Adult
85724	Allocated Serv S & O PT SSBG - Foster Care
85725	Allocated Serv S & O PT SSBG - Adoption
85726	Allocated Serv S & O PT SSBG - CPS
85727	Allocated Serv S & O PT IV-B 2 FPS
85728	Allocated Serv S & O PT IV-B 2 FSS
85729	Allocated Serv S & O PT IV-B 2 TLFRS
85730	Allocated Serv S & O PT IV-B 2 APSS
85731	Allocated Serv S & O PT IV-B 1
85732	Allocated Serv S & O PT TLFR
85733	Allocated Serv S & O PT Independent Liv
85734	Allocated Serv S & O PT Chafee
85735	Allocated Serv S & O PT Auxiliary - Aged
85736	Allocated Serv S & O PT General Relief
85737	Allocated Serv S & O PT State/Allocated/Hosp
85738	Allocated Serv S & O PT Other Admin Foster Care
85739	Allocated Serv S & O PT Medicaid Children
85740	Allocated Serv S & O PT Auxiliary - Blind
85741	Allocated Serv S & O PT Auxiliary - Disabled



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<b>COST CODE NUMBER</b>	<b>COST CODE DESCRIPTION</b>
85742	Allocated Serv S & O PT SSBG Independent Living
85743	Allocated Serv S & O PT EPSDT Outreach
85744	Allocated Serv S & O PT Medicaid MFP

See the RMS instructions on the DOF website for more information on program descriptions used for the RMS allocation process.



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**861 INDEPENDENT LIVING PROGRAM – EDUCATION AND TRAINING VOUCHERS**

**Program Description:** The Independent Living Program (ILP) – Education And Training Vouchers (ETV) Program provide vouchers for post secondary training and education to youth who have aged out of foster care or who have been adopted from public foster care system after age 16.

Funds may be used to provide vouchers for post-secondary education and training to youth otherwise eligible for services under Virginia's Chafee Foster Care Independence Program (CFCIP)/ILP. Vouchers may also be provided to youth who are adopted from foster care after age 16, and to youth up to the age of 23, as long as they are participating in the program at age 21 and are making satisfactory progress toward completing their course of study or training. Vouchers provided to individuals may be available for the cost of attending an institution of higher education (as defined in section 472 of the Higher Education Act) and shall not exceed \$5,000 per grant year or the total cost of attendance as defined in section 472 of the Higher Education Act, which ever is less.



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**86101 INDEPENDENT LIVING SERVICES– EDUCATION AND TRAINING  
VOUCHERS**

**Cost Code Description:** Use this cost code to report expenditures associated with transitioning eligible youth to self-sufficiency. Eligible youth are current or former foster youth (up to age 21), and former foster care youth who were adopted after their 16<sup>th</sup> birthday. Applicable costs include post-secondary education, training and services necessary to obtain employment. Total reimbursable cost per eligible youth cannot exceed \$5,000 per year.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Tuition and fees</li><li>• Room and board</li><li>• Rental or purchase of required educational equipment, materials, or supplies (including a computer)</li><li>• Allowance for books, supplies, transportation</li><li>• Required residential training related to an educational or vocational program</li><li>• Special study projects related to education</li><li>• Child care</li><li>• College meal plan</li><li>• Other related expenses</li></ul>	<ul style="list-style-type: none"><li>• Payments in excess of the cost of the annual education or training program tuition and related expenses or \$5,000 (whichever is less) per eligible youth per federal fiscal year.</li><li>• Funds distributed directly to the youth without prior approval from the local agency and absent receipts/supporting documents</li><li>• Payment in excess of allocated budget.</li><li>• Payments to unapproved vendors</li></ul>

Note: ETV funds must be used to supplement and not supplant any other state or local funds previously expended for the same general purposes.

The above items are not reimbursable until after purchase is made for or provided to a specific client.



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## **862 INDEPENDENT LIVING PROGRAM – BASIC ALLOCATION**

**Program Description:** The Basic Independent Living Program (ILP) provides a continuum of services and activities for current and former foster children to promote self-sufficiency. The eligible population includes young people ages 14-18 who are likely to remain in foster care, and those young adults 18-21 who have aged out of foster care and continue to receive independent living services. LDSS may continue to include youth younger than 14 in appropriate independent living group activities. ILP includes those services that are based on a written assessment of life skills. Examples of independent living skills are career exploration, employment, money, management, housing, transportation, and legal issues. Areas of focus include personal development skills such as self-esteem, communication, decision-making, conflict resolution and anger management.

### **INCENTIVES FOR ELIGIBLE YOUTH**

LDSS have the option of offering training incentives or stipends to youth to encourage them to participate in life skills training. If LDSS elect to provide small monetary training incentives for youth, this should be noted in the program plan and should be included in the reporting, when appropriate. These expenditures, however, are not reimbursable until provided to the client.

### **ADDITIONAL SERVICES FOR FORMER FOSTER CARE RECIPIENTS: AGES 18 TO 21**

For former foster care recipients 18 to 21 years of age, the [Foster Care Independence Act of 1999](#) specifies providing “financial, housing, counseling, employment, education, and other appropriate services to complement their own efforts to achieve self-sufficiency and to assure that program participants recognize and accept their personal responsibility for preparing for and then making the transition from adolescence to adulthood.” Daily living skills training may be provided by LDSS staff (Staff charges are made to BL 854 Service Administration), others involved in the youth’s care or through negotiation or contract with a resource person or entity. The training may be on a one-on-one basis or in group settings. The LDSS can purchase services with private providers using purchase of services funding in Budget Line 862.

### **ROOM AND BOARD EXPENDITURES LIMIT AND ELIGIBLE POPULATION**

The Act specifies that a state may use up to 30 percent of its Chafee Foster Care Independence Program (CFCIP)/ILP funds for room and board for “young people ages 18 to 21 who have left foster care because they have reached age 18, but not 21. This includes young people who have aged out at age 18 or older up to age 21 who move directly from foster care into





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independent living programs, as well as those who age out, lose touch with the agency, and then return for assistance before reaching the age of 21.” In keeping within the guidelines of this Act, the LDSS can use up to 30 percent of their Basic ILP allocation for room and board.

The guidelines for the CFCIP grant allows payment for room and board which in Virginia includes security deposits, apartment application fees, utilities and telephone connection fees, emergency shelter, food and rent payment if youth are at risk of being evicted. **CFCIP funds cannot be used for room and board for foster care youth under 18 years of age including those who were emancipated before the age of 18.**



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## 86201 INDEPENDENT LIVING SERVICES - BASIC ALLOCATION

**Cost Code Description:** Use this cost code to report purchased service costs provided current and former foster care youth, age 14 to 21, to become self-sufficient adults. The eligible population includes young people ages 14-18 who are likely to remain in foster care, those 18-21 who have aged out of foster care, but continue to receive independent living services; as well as youth who aged out, lose touch with the agency, and then return for assistance before reaching the age of 21.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Education</li><li>• Vocational training</li><li>• Daily Living Skills/Aid training</li><li>• Counseling, individual or group</li><li>• Support to provide personal and emotional support through mentors and the promotion of interactions with dedicated adults</li><li>• Room and board expenses for <u>former</u> foster care youth who aged out of care at 18, but not yet 21 years of age (Note: Only 30% of the Basic ILP allocation can be reimbursed for allowable room and board costs)</li><li>• Resources such as materials, supplies and equipment for the establishment, continuation, revision or evaluation of the program. Equipment purchases with a unit cost of \$5,000 and over require approval by the federal government via the VDSS ILP Supervisor.</li><li>• Career preparation</li><li>• Budget and financial management training</li><li>• Training incentives or stipends</li></ul>	<ul style="list-style-type: none"><li>• Room and board payments for <u>current</u> foster care youth under the age of 18 years</li><li>• Room and board payments that are in excess of 30% of the Basic ILP allocation amount</li><li>• Payments that are in excess of budget allocations</li><li>• Payments made to unapproved vendors</li><li>• Payment for expenditures that are not included in the current approved Basic ILP plan and/or budget</li></ul>



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<p>for youth to encourage them to participate in ILP activities.</p> <ul style="list-style-type: none"><li>• Food and Refreshments for youth participating in IL activities and training.</li><li>• Health education and risk prevention programs.</li><li>• Family support and health marriage education</li><li>• Mentoring</li><li>• Other services that improve the transition of current and former foster care youth to self-sufficiency</li></ul>	
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Note: Base Allocation funds must be used to supplement and not supplant any other state or local funds previously expended for the same general purposes.

The above items are not reimbursable until after purchase is made for or provided to a specific client.



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**863 INDEPENDENT LIVING PROGRAM - DEMONSTRATION PROJECT**

**Program Description:** A Demonstration Project is an innovative program/project that demonstrates progress toward achievement of the Chafee Foster Care Independence Program (CFCIP) Outcome Measures for eligible youth to successfully transition to self-sufficiency.

VDSS defines eligible population, with the exception of the Education and Training Vouchers Program (BL 861), as young people ages 14-18 who are likely to remain in foster care and those 18-21 who have aged out of foster care, but continue to receive independent living services. LDSS may continue to include youth younger than 14 in independent living group activities, as appropriate.

VDSS will award a demonstration project based on a proposal's compliance with criteria outlined in the Annual Application for Funding and available funds.



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**86301 Independent Living Program – Demonstration Project**

**Cost Code Description:** This cost code is used to report purchased service costs that support an approved ILP demonstration project plan.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Education,</li><li>• Vocational training,</li><li>• Health-related program</li><li>• Daily living skills training</li><li>• Housing assistance</li><li>• Counseling</li><li>• Other services and assistance that improve the transition of current and former foster care youth to self-sufficiency</li></ul>	<ul style="list-style-type: none"><li>• Payment for expenditures that are not included in the current approved ILP demonstration plan</li><li>• Payments in excess of budget allocation</li><li>• Payments to unapproved vendors</li></ul>



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**864 RESPITE CARE FOR FOSTER FAMILIES**

**Program Description:** Respite care is a therapeutic support service designed to:

- Offer short-term relief to foster families caring for children by providing substitute care for the child;
- Provide respite care for siblings placed in different foster homes so that the sibling group can have an opportunity for structured interaction
- Reduce foster home disruption and provide a stable foster care placement for the child; and
- Be provided on an emergency or planned basis.

LDSS must be sure the activity meets the following criteria:

- a. the request for respite care is foster parent and not agency driven (i.e., the provision of respite care is a response to the needs of the individual foster parent as opposed to the agency's desire to provide specific activities for children that give a foster parents a "break.")
- b. the payment is made directly to an approved respite provider for direct supervision of the child rather than an organization (e.g.; Chuck E. Cheese), the local department or a local department staff person; and
- c. funding is used to pay the provider for direct services ("supervision") to the child; and
- d. respite funding may be used to pay for a camp experience when such an experience is used to provide a planned break for the foster parent that is designed to prevent a placement disruption and is at the foster parents' request. The case record should document the service was used for the purpose of preventing placement disruption.
- e. Reimbursement rates for respite services are based on the approved plan submitted by each locality.

**Respite care funds are not an alternative means to pay for children's or families' needs. Use of funds MUST be based on the assumption that without respite services, the placement is in danger of disruption or that by using respite services, it is likely the placement will stabilize.**



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**86401     RESPITE CARE FOR FOSTER FAMILIES**

**Cost Code Description:** This cost code is used to report respite care cost for foster parents and/or sibling group respite care.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Payments made directly to an approved respite care provider for respite care services</li></ul>	<ul style="list-style-type: none"><li>• Payments in excess of budget allocation</li><li>• Payments made to an unapproved respite provider</li><li>• Payments made to foster parent</li><li>• Payments for respite care services that have not been pre-authorized by the LDSS' respite coordinator, unless services were rendered in an emergency that might preclude pre-authorization.</li></ul>



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**866      PROMOTING SAFE AND STABLE FAMILIES**

**Program Description:** The Promoting Safe and Stable Families Program enables localities to develop, establish, expand, and operate coordinated community-based programs under four definitive service types: Family Preservation, Family Support, Time-limited Family Reunification, and Adoption Promotion and Support.

Promoting Safe and Stable Families funds may be provided through local public or private agencies, or individuals, or any combination of resources. The funding for the program is used for direct and purchased services to preserve and strengthen families, avoid unnecessary out-of-home or out-of-community placements, reunify children and their families, or to find and achieve new permanent families for those children who cannot return home.

The program funding is flexible and a local planning body determines what community services on behalf of the children and families in their respective communities will be funded or reimbursed for services.





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**86601 FAMILY SUPPORT**

**Cost Code Description:** This cost code is used to report community-based purchased services which promote the well-being of children and families and are designed to increase the strength and stability of families (including adoptive, foster, and extended families), to increase parents' confidence and competence in their parenting abilities, to afford children a stable and supportive family environment, and to enhance child development. Under PSSF, Family Support can be distinguished from Family Preservation when the family is not in a "crisis." The services identified and provided are at the request of the family and not as a result of an intervention from child protective services. The child is not in foster care.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Respite care for parents and other caregivers</li><li>• Early developmental screening of children to assess the needs of these children and assistance in obtaining specific services to meet their needs</li><li>• Mentoring</li><li>• Tutoring</li><li>• Health education for youth</li><li>• a range of center-based activities (informal interactions in drop-in centers, parent support groups)</li><li>• Services designed to increase parenting skills</li><li>• Counseling</li><li>• Home visiting activities</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocation</li><li>• Payments to unapproved vendors</li><li>• Medical and dental costs</li></ul>



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**86602 FAMILY PRESERVATION**

**Cost Code Description:** This cost code is used to report purchased services for children and families that are designed to protect children from harm and help families (including birth, foster, adoptive, and extended families) at risk or in crisis.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Pre-placement preventive services, such as intensive family preservation programs, designed to help children at risk of foster care placement remain with their families, where possible.</li><li>• Respite care services for parents, grandparents and other caregivers (including foster parents)</li><li>• Case management services designed to stabilize families in crisis such as transportation, assistance with housing and utility payments, and access to adequate health care, parenting skills with respect to matters such as child development, family budgeting, coping with stress, health and nutrition, etc.</li><li>• Services to help return children to families from which they have been removed</li><li>• Follow-up care services to families to whom a child has been returned after a foster care placement, and when the 15 month period for time-limited reunification does not apply or has been exhausted.</li><li>• Other services as submitted in the local plan and approved by state VDSS.</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payment made to unapproved vendors.</li><li>• Medical &amp; dental services</li><li>• Maintenance costs for placement in foster homes or child care facilities.</li></ul>



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**86605 TIME-LIMITED REUNIFICATION**

**Cost Code Description:** This cost code is used to report purchased time-limited family reunification services. Time-limited reunification services are “services and activities that are provided to a child who is removed from home and placed in a foster family home or a residential facility, and to the parents or primary caregiver of such a child, in order to facilitate the reunification of the child safely and appropriately within fifteen months of entering foster care. If services must be continued after the first 15 months, they must be switched to Family Preservation (PSSF).

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Individual, group, and family counseling</li><li>• Inpatient, residential, or outpatient substance abuse treatment services</li><li>• Mental health services</li><li>• Assistance to address domestic violence</li><li>• Services designed to provide temporary child care and therapeutic services for families, including crisis nurseries</li><li>• Transportation to or from any of the services and activities described</li></ul>	<ul style="list-style-type: none"><li>• Payment that are in excess of budget allocations</li><li>• Payments made to unapproved vendors.</li><li>• Maintenance costs for placement in a foster home or child care facility</li><li>• Medical &amp; dental costs</li></ul>



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**86606 ADOPTION**

**Cost Code Description:** This cost code is used to report purchased services designed to encourage more adoptions out of the foster care system, when adoption promotes the best interest of the child, including such activities as pre- and post-adoptive services and activities designed to expedite the adoption process and support adoptive families

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Adoption activities and programs designed to find new permanent families for those children who cannot return home.</li><li>• Post adoption services to children and families designed to give support and prevent disruption of the adoption.</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made to unapproved vendors</li><li>• Maintenance and special services payments</li><li>• Medical and dental costs</li></ul>



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**867      EMPLOYMENT ADVANCEMENT FOR TANF PARTICIPANTS**

**Program Description:** The purpose of the TANF Competitive Grant is to provide proven service approaches and strategies that help current and former TANF clients (including those with multiple barriers to becoming employed) prepare to enter, succeed, and advance in the workplace. The intent is to provide resources to expand and enhance existing service delivery efforts to address more fully the needs of the TANF population prior to entry into work and during employment. The Commonwealth intends for the key outcomes of this initiative to be improved job placement, improved job retention, higher entered employment wages, and increased wage gains and job advancement over time for current and former TANF clients.

The grant program uses criteria that will ensure grants are awarded statewide and to organizations that have a proven record of effectively delivering services and for leveraging private and public sector dollars to carry out activities. The costs reported under this budget line are purchased services costs expensed by local departments of social services. These purchased services are those approved by state VDSS in the awarding of the TANF Competitive Grant to the local department of social services and to other organizations including incorporated nonprofits and for-profits; other state and local agencies; educational institutions; and faith-based organizations.



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**86701 TANF COMPETITIVE GRANT**

**Cost Code Description:** The purpose of the cost code is to report purchased service costs associated with providing resources to expand and enhance existing service delivery efforts to address more fully the needs of the TANF population prior to entry into work and during employment.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Comprehensive assessments (including utilization of psychologists and clinicians) that help identify strengths, diagnose disabilities, and determine any treatment and accommodations required</li><li>• Services that stabilize an individual's situation so that he/she can participate in or retain employment and/or seek alternative financial resources such as Social Security Income</li><li>• Intensive work preparation or work adjustment services, including education and skills training, community work experience placements, and on the job training</li><li>• Job development and placement services including sectoral initiatives, subsidized employment, and the development of industry-based career ladders</li><li>• Other services that support individuals retaining employment and/or obtaining higher wages, health benefits, and/or jobs with a career path</li></ul>	<ul style="list-style-type: none"><li>• Expenditures that are determined unreasonable and excessive or not required for the proper and efficient administration of the program</li></ul>



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**86703 TANF COMPETITIVE GRANT - MEDICAL**

**Cost Code Description:** The purpose of this cost code is to report purchased medical costs when Medicaid is not available.

The VDSS Grant Administrator must pre-authorize services and costs before they are incurred.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Medical expenses incurred that enables a participant to take part in services to accomplish the program objectives.</li></ul>	<ul style="list-style-type: none"><li>• Any payments that are not medical in nature</li><li>• Medical payments for services that are covered by Medicaid</li><li>• Medical expenditures that are determined unreasonable and excessive or not required for the proper and efficient administration of the program</li></ul>



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**871 TANF/VIEW WORKING & TRANSITIONAL CHILD CARE PURCHASED SERVICES**

**Program Description:** TANF/VIEW Working and Transitional Child Care provides child care services to TANF and VIEW recipients who work or are engaged in an approved activity. This program also provides time-limited transitional child care services to former TANF and VIEW recipients who work or are engaged in an approved activity for the 12 months immediately following TANF case closure.





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**87101 VIEW – WORKING CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services for TANF recipients who are enrolled in the VIEW program to enable the parent to participate in an assigned VIEW activity. VIEW activities may include but are not limited to: employment (subsidized or non-subsidized), on-the-job training, job search, job skills training, job readiness training, community work experience, and education, internships, or practicum in conjunction with work.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child care services for VIEW participants engaged in an assigned VIEW activity</li></ul>	<ul style="list-style-type: none"><li>• Child care services for participants enrolled in a post baccalaureate education program</li><li>• Payments to unapproved vendors</li><li>• Activities not approved by the VIEW program.</li></ul>



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**87102 VIEW – TRANSITIONAL CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services for income-eligible former VIEW participants who no longer receive TANF benefits. Child care services may be provided for up to 12 consecutive months immediately following TANF case closure to support parents engaged in part-time or full-time employment or in training approved by the VIEW worker. Transitional child care services include needed child care for children who were not part of the TANF assistance unit, but who are dependent on the parent.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Child care services to support work or training activities for income-eligible former VIEW participants who no longer receive TANF benefits</li></ul>	<ul style="list-style-type: none"><li>• Child Care services for former VIEW participants who do not meet the income eligibility requirements for VIEW Transitional Child Care may be provided for 90 days out of VIEW funds in cost code 87202</li><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working or is not attending an approved education or training activity approved by VIEW.</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**87103 TANF - TRANSITIONAL CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services for income-eligible former TANF recipients who were not in the VIEW program. Child care services may be provided for up to 12 months immediately following TANF case closure to support full-time or part-time employment of parents. Transitional child care services include needed child care for children who were not part of the TANF assistance unit, but who are dependent on the parent.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child care services for income-eligible former TANF(non-VIEW) recipients who are engaged in full-time or part-time employment</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working or is not attending an approved education or training activity</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**87104 TANF – (NON-VIEW) WORKING CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services for TANF recipients who are exempt from the VIEW program. Child care services are provided for those recipients engaged in full-time or part-time employment.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child care services for TANF(non-VIEW) recipients who are engaged in full-time or part-time employment</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li></ul>



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**87105 LEARNFARE CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services to children of a minor parent in a TANF public assistance unit to enable the minor parent to comply with compulsory school attendance laws. This assumes the parent of the minor cannot provide the care because of work, education/training, disability, or another hardship exemption.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>Child care services for children of minor parents in a TANF public assistance unit</li></ul>	<ul style="list-style-type: none"><li>Payments to unapproved vendors</li><li>Child Care services if the adult parent is not working or is not attending an approved education or training activity or CPS or experiencing another hardship.</li><li>Child Care services if the minor parent is not attending school in compliance with compulsory attendance laws.</li></ul>



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**87106 FSET CHILD CARE**

**Cost Code Description:** Provides for the purchase of child care services to children of parents under Virginia's FSET program. Child care is provided to support the parent's participation in an assigned FSET component listed on the FSET Plan of Participation.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child care services to support a parent's participation in an assigned FSET component</li></ul>	<ul style="list-style-type: none"><li>• Payments to unapproved vendors</li><li>• Child Care services if the parent is not participating in an assigned FSET component.</li></ul>



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**872 VIEW – PURCHASED SERVICES**

**Program Description:** Virginia Initiative for Employment, not Welfare (VIEW) program is a workforce program administered through local departments of social services. The VIEW Program provides employment and training services to TANF recipients who are required to participate in the program as a condition of eligibility and to TANF recipients who volunteer to participate.

The goal of VIEW is to provide proven service approaches and strategies that help current and former TANF clients (including those with multiple barriers to becoming employed) prepare to enter, succeed and advance in the workplace. The VIEW program offers a wide range of workforce services including job readiness classes, job search assistance, education, training, community work experience placements and subsidized employment. VIEW also offers support services including child care, transportation, and the purchase of work related items such as uniforms.

**Reference VIEW policy, Chapter 1000, TANF manual for guidelines and limitations on allowable activities and costs.**



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**87201 VIEW COMPONENT AND COMPONENT-RELATED ACTIVITIES**

**Cost Code Description:** This cost code is used to report purchased VIEW component and component-related activities for VIEW clients with open TANF cases. Purchased component and component-related activities are made available through contract by an approved vendor agreement.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Components:<ul style="list-style-type: none"><li>○ Job search</li><li>○ Job readiness</li><li>○ Education - ESL, GED, ABE, H.S., post-secondary</li><li>○ Full Employment Program (FEP)</li><li>○ Job skills training</li><li>○ On-the-job training (OJT), excluding wages</li><li>○ Work experience</li><li>○ Public Service Program (PSP)</li><li>○ Vocational education and training</li><li>○ Other locally developed</li></ul></li><li>• Component-related<ul style="list-style-type: none"><li>○ Job development</li><li>○ Job placement</li><li>○ Job retention</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor</li><li>• Payments made for supportive or transitional services</li><li>• Payments made to support wages for any paid employment including OJT.</li></ul>





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## 87202 VIEW SUPPORTIVE SERVICES

**Cost Code Description:** This cost code is used to report purchased supportive services, including "one-time-only" purchases, for VIEW clients with open TANF cases. The provision of VIEW supportive services must directly support the VIEW client's program participation or employment. Purchased supportive services are through contract, by approved vendor agreement, or, in some cases, through client reimbursement.

To report costs for the following expenditures, reference the noted cost codes:

- Transportation-related supportive services for VIEW clients with open TANF cases are reported to CC 87207
- VIEW child care for VIEW clients with open TANF cases, CC 87101

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Medical statements or other necessary medical verifications</li><li>• Medical evaluations</li><li>• Dental work, dentures, glasses, orthopedic shoes, or other required medical items</li><li>• Uniforms</li><li>• Professional or licensing fees</li><li>• Job-related safety equipment, tools, or other equipment necessary for employment or program participation</li><li>• Food, utilities, and other items which are directly related to the client's ability to work or to participate in program activities.</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor except for direct client reimbursements</li><li>• Payments for medical services or supplies which are covered by Medicaid</li><li>• Child care costs (See CC: 87101)</li><li>• Emergency needs not directly related to VIEW program participation or employment</li><li>• Payments made for transitional services for VIEW clients with closed TANF cases.</li></ul>



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## 87204 VIEW TRANSITIONAL TRANSPORTATION

**Cost Code Description:** This cost code is used to report purchased transportation and transportation related expenses for former VIEW clients with closed TANF cases who need transportation in order to retain employment.

Transitional Transportation may be purchased through contract, by approved vendor agreement, or, in some cases, through client reimbursement.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Transportation to retain employment</li><li>• Bus tickets</li><li>• Car/van pooling expenses</li><li>• Gas coupons or vouchers</li><li>• Gas cards</li><li>• Car repairs</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor, except for direct client reimbursements</li><li>• Payments made for transportation for VIEW clients with open TANF cases</li><li>• Payments made for transportation unrelated to employment</li></ul>



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**87207 VIEW TRANSPORTATION**

**Cost Code Description:** This cost code is used to report purchased VIEW transportation and transportation-related expenses for VIEW clients with open TANF cases who need transportation in order to work or to participate in program activities.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Transportation to employment</li><li>• Transportation to and from interviews</li><li>• Bus tickets</li><li>• Car/van pooling expenses</li><li>• Gas coupons or vouchers</li><li>• Gas cards</li><li>• Car repairs</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor, except for direct client reimbursements</li><li>• Payments made for transportation for VIEW clients with closed TANF cases</li><li>• Payments made for transportation unrelated to employment or program participation</li></ul>



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**87210 VIEW TRANSITIONAL EMPLOYMENT AND TRAINING (TET)  
COMPONENT ACTIVITIES**

**Cost Code Description:** The cost code is used to report purchased VIEW Transitional Employment Training component activities for clients enrolled in VIEW at the time of TANF case closure when the TET assignment is designed to help the client maintain employment, increase employment income, or prevent the loss of income. Clients with an associate or higher degree are ineligible for TET.

Transitional Employment and Training services can be used to pay for all VIEW component activities with the exception of the Full Employment Program (FEP) and the Community Work Experience Program (CWEP) for up to 12 months after TANF case closure.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Job search</li><li>• Job readiness</li><li>• Education - ESL, ABE, GED, H.S., post-secondary</li><li>• OJT (excluding wages)</li><li>• Job skills training</li><li>• Public service employment (PSP)</li><li>• Vocational education and training</li><li>• Other locally developed</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor, except for direct client reimbursements</li><li>• Payments made on behalf of VIEW clients with open TANF cases</li><li>• Payments made on behalf of VIEW clients with closed TANF cases who do not meet the eligibility criteria regarding work attachment or education</li><li>• Payments made to support CWEP or FEP placements</li><li>• Payments made beyond the 12-month eligibility period.</li><li>• Payments made to support wages for any paid employment including OJT</li><li>• Payments for salaries of PSP worksite supervisors</li></ul>



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## 87211 VIEW TRANSITIONAL SUPPORTIVE SERVICES

**Cost Code Description:** This cost code is used to report purchased VIEW transitional supportive services for working VIEW clients with closed TANF cases for up to 3 months following TANF case closure.

Allowable transitional supportive services are transitional medical/dental, transitional work-related expenses, and transitional emergency intervention services. Allowable transitional supportive services include "one-time-only" purchases. Transitional supportive services may be purchased through contract, by approved vendor agreement, or, in some cases, through client reimbursement.

This cost codes also includes purchased child care services for former VIEW participants who do not meet the non-financial and financial income eligibility requirements for VIEW Transitional Child Care under CC 87102.

To report costs for the following expenditures, reference the noted cost codes:

- Transitional Transportation costs are reported on budget line 87204

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Medical statements or other necessary medical verifications</li><li>• Dental work, denture, glasses, orthopedic shoes, or other required medical items</li><li>• Uniforms</li><li>• Professional or licensing fees</li><li>• Job-related safety equipment, tools, or other equipment necessary for employment</li><li>• Food, utilities, and other items which are directly related to the client's ability to work</li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor, except for direct client reimbursements</li><li>• Payments made on behalf of VIEW clients with open TANF cases</li><li>• Payments made on behalf of VIEW clients with closed TANF cases who are not working</li><li>• Payments made beyond the 3-month eligibility period</li><li>• Payments for medical services or supplies which are covered by Medicaid</li><li>• Child care payments that qualify under CC 87102</li><li>• Emergency needs not directly related to employment</li></ul>



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**87212 VIEW OTHER ACTIVITIES AND MATERIALS**

**Cost Code Description:** This cost code is used to report other purchased VIEW activities and materials for VIEW clients with open TANF cases. Other purchased VIEW activities and materials are arranged through contract or by approved vendor agreement.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Activities<ul style="list-style-type: none"><li>○ Assessment</li><li>○ Case Management</li></ul></li><li>• Materials<ul style="list-style-type: none"><li>○ Assessment tools and instruments</li><li>○ Occupational and career inventories</li><li>○ Program curricula and workbooks</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Payments that are in excess of budget allocations</li><li>• Payments made without an approved contract or to an unapproved vendor</li><li>• Payments made for component, component-related, supportive or transitional services</li></ul>



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**873      TITLE IV-E APPROVED FOSTER/ADOPTIVE PARENT AND CHILD  
WELFARE WORKER TRAINING**

**Funding:** Budget allocation is based on VDSS approved local training plans.

**Program Description:** The Title IV-E Training Program was created as part of the Child Welfare and Adoption Assistance Act of 1980 (P.L. 96-272). It is a major source of funding to educate and train child welfare workers who provide foster care and adoption services. Funding is also available to reimburse the cost of training to prepare perspective foster and adoptive parents and provide them with on-going training once they have been approved for the placement of children.

Only educational courses, training curricula and modules, conferences and other training topics that have been approved by the state at the enhanced rate can be reported for reimbursement to BL 873.

A list of approved educational courses, training curricula, conferences and related training topics can be obtained by referencing the Title IV-E Resources and Funding Guidelines that is available on the VDSS SPARK Webpage or contacting the VDSS State Foster Care Office at [titleIVE@dss.virginia.gov](mailto:titleIVE@dss.virginia.gov).



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**87301 TITLE IV-E APPROVED FOSTER/ADOPTIVE PARENT AND  
VOLUNTEER TRAINING**

**Cost Code Description:** This cost code is use to report costs of training foster and adoptive parents to facilitate greater stability, safety and permanency for children placed in these homes.

Costs related to the state approved conferences (at the enhanced rate) for foster and adoptive parents and costs associated with pre-service and in-service training can be charged to this program.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contracts with trainers/providers to conduct pre-service and in-service training activities.</li><li>• Travel, lodging, and meals for program staff who provide Foster/Adoptive Parent training and related approved activities.</li><li>• Approved training supplies, curricula, materials, equipment, and resources purchased by contracted trainers/providers and/or an LDSS.</li><li>• Childcare expenses while foster and adoptive parents attend training; childcare must be provided by a licensed childcare provider in the childcare providers facility</li><li>• Foster/Adoptive and Volunteer travel, lodging, and meals to attend approved conferences, workshops, and courses.</li></ul>	<ul style="list-style-type: none"><li>• Salaries and fringe benefits for program staff who provide Foster/Adoptive Parent training and approved related activities.</li><li>• Salaries or other compensation to local board members.</li><li>• Criminal and child abuse record checks</li><li>• Recruitment/retention activities for current and prospective foster/adoptive parents</li><li>• Tuberculosis skin test</li><li>• VDSS and Federal unapproved training costs, conferences, workshops, courses, materials, supplies.</li></ul>





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**87302 TITLE IV-E APPROVED FOSTER/ADOPTIVE CHILD WELFARE  
WORKER TRAINING**

**Cost Code Description:** This cost code is used to report costs of new worker and on-going training for public agencies' child welfare workers to attend state approved (at the enhanced rate) conferences, courses, and workshops.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contracts with trainers/providers to conduct approved new and on-going training courses and programs.</li><li>• Travel, lodging, and meals for program staff who provide Child Welfare Worker training and related approved activities.</li><li>• Approved training supplies, curricula, materials, equipment, and resources purchased by contracted trainers/providers and/or an LDSS.</li><li>• Child Welfare workers travel, lodging, and meals to attend approved conferences, workshops, and courses.</li></ul>	<ul style="list-style-type: none"><li>• Salaries and fringe benefits for program staff who provide Child Welfare Worker training and related activities.</li><li>• Salaries or other compensation to local board members.</li><li>• Training provided to non-child welfare staff</li><li>• Training provided for private child welfare staff</li><li>• VDSS and Federal unapproved training costs, conferences, workshops, courses, materials, supplies.</li></ul>



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**87303 TITLE IV-E APPROVED EMPLOYEE EDUCATIONAL ASSISTANCE PROGRAM**

**Cost Code Description:** This cost codes is used to report costs of public agency employees' tuition, books and fees to attend an accredited university when seeking a Bachelors of Social Work or Masters of Social Work degree.

Employees in this program must sign an agreement with the public agency to work in the agency for a period of equal to the period for which financial assistance is granted unless an exemption is granted by the State or local agency. The agency must submit the policy under which this program will be operated to the state and receive approval before instituting the program.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• The employee's tuition and fees to attend an accredited university; these fees are paid directly to the university or upon submission of an original receipt, the employee may be reimbursed for tuition costs paid by the employee.</li><li>• The employee's college books and educational supplies to attend the university.</li><li>• The employee's travel expenses to and from the university.</li></ul>	<ul style="list-style-type: none"><li>• Salary and fringe benefit expenses for the employee to attend the accredited university.</li><li>• Salaries or other compensation to local board members.</li><li>• Financial stipends to the employee.</li></ul>



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**875      TITLE IV-E APPROVED FOSTER/ADOPTIVE PARENT, VOLUNTEER,  
AND CHILD WELFARE WORKER TRAINING (*Administrative Rate*)**

**Funding:** Budget allocation is based on VDSS approved local training plans.

**Program Description:** The Title IV-E Training Program was created as part of the Child Welfare and Adoption Assistance Act of 1980 (P.L. 96-272). It is a major source of funding to educate and train child welfare workers who provide foster care and adoption services and LDSS volunteers working with families and children. Funding is also available to reimburse the cost of training to prepare perspective foster and adoptive parents and provide them with on-going training once they have been approved for the placement of children.

Only educational courses, training curricula and modules, conferences and other training topics that have been approved by the state at the administrative rate of 50% can be reported for reimbursement to BL 875.

A list of approved educational courses, training curricula, conferences and related training topics can be obtained by referencing the Title IV-E Resources and Funding Guidelines that is available on the VDSS SPARK Webpage or contacting the VDSS State Foster Care Office at [titleIVE@dss.virginia.gov](mailto:titleIVE@dss.virginia.gov).



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**87501 TITLE IV-E APPROVED FOSTER/ADOPTIVE PARENT AND  
VOLUNTEER TRAINING**

**Cost Code Description:** This cost code is used to report recruitment and general administrative training costs of current and prospective foster care, adoptive, and resource parents and families and training costs of LDSS volunteers working with families and children.

Costs related to the state approved conferences (at the administrative rate) for foster and adoptive parents and costs associated with pre-service and in-service training can be charged to this program.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contracts with trainers/providers to conduct pre-service and in-service foster parent training such as cardiopulmonary resuscitation, sexual harassment, anger and conflict management, computer basics, team building, home safety and time management.</li><li>• Travel, lodging, and meals for program staff who provide Foster/Adoptive Parent training and related approved activities.</li><li>• Approved training supplies, curricula, materials, equipment, and resources purchased by contracted trainers/providers and/or an LDSS.</li><li>• Childcare expenses while foster and adoptive parents attend training; childcare must be provided by a licensed childcare provider in the childcare provider's facility</li><li>• Foster/Adoptive and Volunteer travel, lodging, and meals to attend approved conferences, workshops, and courses.</li><li>• Recruitment/retention activities for current and prospective foster/adoptive parents</li></ul>	<ul style="list-style-type: none"><li>• Salaries and fringe benefits for program staff who provide Foster/Adoptive Parent training and approved related activities.</li><li>• Salaries or other compensation to local board members.</li><li>• Tuberculosis skin test</li><li>• Unapproved VDSS and Federal training costs, including conference registration fees, workshop fees, course fees, and/or any related training materials and supplies.</li></ul>



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**87502 TITLE IV-E APPROVED CHILD WELFARE WORKER TRAINING**

**Cost Code Description:** This cost code is used to report costs of training child welfare employees on general subject matter courses. These courses are relevant and necessary for child welfare employees in the performance of their job responsibilities, but are not specifically related to carrying out the activities of the IV-E program.

Costs related to the state-approved conferences (at the administrative rate) for child welfare workers.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Contracts with trainers/providers or LDSS provided trainings to child welfare workers to include such trainings as cardiopulmonary resuscitation, sexual harassment, anger and conflict management, computer basics, team building, office safety and time management.</li><li>• Travel, lodging, and meals for contracted experts outside the LDSS who provide training and related approved activities for child welfare workers.</li><li>• Approved training supplies, postage, space, curricula, materials, equipment, and resources purchased by contracted trainers/providers and/or an LDSS.</li><li>• Child welfare workers travel, lodging, and meals to attend approved conferences, workshops, institutes, seminars, special events and courses.</li></ul>	<ul style="list-style-type: none"><li>• Salaries and fringe benefits for program staff who provide Foster/Adoptive Parent training and approved related activities.</li><li>• Salaries or other compensation to local board members.</li><li>• Unapproved VDSS and Federal training costs, including conference, workshop, or course registration fees and the costs of related training materials and/or supplies.</li></ul>



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**878 HEADSTART WRAP-AROUND CHILD CARE PURCHASED SERVICES**

**Program Description:** Head Start Wrap-Around Child Care program provides extended day and extended year child care to families enrolled in Head Start. The cost of child care is provided to a Head Start enrolled child while the parent works or attends an approved education or training activity. The siblings of a Head Start child may receive child care services through this program if they would otherwise be on the local waiting list due to lack of Fee child care funds.



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## 87801 HEADSTART WRAP-AROUND CHILD CARE

**Cost Code Description:** Provides for the purchase of child care services to families enrolled in Head Start. This is a subsidy fee program that pays for additional hours beyond those provided by Head Start while the parent works or attends an approved education or training activity. The siblings of a Head Start child may receive child care services through this program if they would otherwise be on a local waiting list due to a lack of Fee child care funds. If there is no local waiting list, child care for siblings of the enrolled Head Start child will be paid from Fee child care budget lines 881 or 883.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Child care services for a Head Start child for additional hours beyond those provided by Head Start while the parent works or attends an approved education or training activity</li><li>• Child care services for the siblings of a Head Start child, if they would otherwise be on a local waiting list due to lack of Fee child care funds, while the parent works or attends an approved education or training activity</li><li>• Child care services for a Head Start child for the summer prior to attendance in a part-year Head Start program and for the summer following the end of a part-year Head Start program while the parent works or attends an approved education or training activity</li></ul>	<ul style="list-style-type: none"><li>• Child care services for a child not enrolled in Head Start</li><li>• Child care services if a parent is not working or is not attending an approved education or training activity</li><li>• Child care services if the parent is enrolled in a post baccalaureate education program</li><li>• Child care services for siblings of a Head Start child if Fee child care funds are available</li><li>• Payments to unapproved vendors</li></ul>



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**881 FEE CHILD CARE PURCHASED SERVICES - MATCHING**

**Program Description:** Fee Child Care provides funding to enhance the quality, affordability, and supply of child care available to Virginia's families. Fee Child Care provides child care services, to the extent of available funds, for income eligible families to support full-time or part-time employment, approved education and training activities, or child protective services. LDSS are required to provide matching funds for this budget line as determined by VDSS.

NOTE: In the Fee Child Care program, it may become necessary to place a family on a local waiting list due to lack of funds. Localities shall have a waiting list policy for these child care funding sources. Prior receipt of TANF shall not be a reason for preferential placement on a waiting list. The local waiting list policy must be approved by VDSS.





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## 88102 FEE CHILD CARE - MATCHING

**Cost Code Description:** Provides for the purchase of child care services for income eligible families to support full-time or part-time employment, approved education and training activities, or child protective services. Families contribute toward the cost of care based on a sliding fee scale.

NOTE: At the option of the locality, a child born to a family 10 months or more after the initial date of receipt of Fee child care may receive Fee child care or be placed on the locality's waiting list.

Localities may also limit receipt of Fee child care services to a maximum of five years. Please refer to the Child Care Manual, Volume VII, Section II, Chapter D for more information on the five-year limit.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Child care services to support full-time or part-time employment or approved education and training activities</li><li>• Child care services for children whose family is receiving child protective services in cases open through the family assessment track, through the investigation track, or open as child protective services on-going</li></ul>	<ul style="list-style-type: none"><li>• Child care services for a participant enrolled in a post baccalaureate education program</li><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working or is not attending an approved education or training activity or open to CPS</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**88103 TANF (NON-VIEW) EDUCATION/TRAINING CHILD CARE - MATCHING**

**Cost Code Description:** Provides for the purchase of child care services for TANF families engaged in approved education and training activities. The TANF recipients must be exempt from VIEW participation. No fee toward the cost of care is assessed to the family.

NOTE: At the option of the locality, a child born to a family 10 months or more after the initial date of receipt of Fee child care may receive Fee child care or be placed on the locality's waiting list.

Localities may also limit receipt of Fee child care services to a maximum of five years. Please refer to the Child Care Manual, Volume VII, Section II, Chapter D for more information on the five-year limit.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Child care services for TANF (non-VIEW) families involved in approved education or training activities</li><li>• Child care services for children whose family is receiving child protective services in cases open through the family assessment track, through the investigation track, or open as child protective services on-going</li></ul>	<ul style="list-style-type: none"><li>• Child care services for a participant enrolled in a post baccalaureate education program</li><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working, is not attending an approved education, or training activity or open to CPS</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**883 FEE CHILD CARE PURCHASED SERVICES – 100% FEDERAL**

**Program Description:** Fee Child Care provides funding to enhance the quality, affordability, and supply of child care available to Virginia's families. Fee Child Care provides child care services, to the extent of available funds, for income eligible families to support full-time or part-time employment, approved education and training activities, or child protective services.

NOTE: In the Fee Child Care program, it may become necessary to place a family on a local waiting list due to lack of funds. Localities shall have a waiting list policy for these child care funding sources. Prior receipt of TANF shall not be a reason for preferential placement on a waiting list. The local waiting list policy must be approved by VDSS.



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## 88302 FEE CHILD CARE – 100% FEDERAL

**Cost Code Description:** Provides for the purchase of child care services for income eligible families to support full-time or part-time employment, approved education and training activities, or child protective services. Families contribute toward the cost of care based on a sliding fee scale.

NOTE: At the option of the locality, a child born to a family 10 months or more after the initial date of receipt of Fee child care may receive Fee child care or be placed on the locality's waiting list.

Localities may also limit receipt of Fee child care services to a maximum of five years. Please refer to the Child Care Manual, Volume VII, Section II, Chapter D for more information on the five-year limit.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Child care services to support full-time or part-time employment or approved education and training activities</li><li>• Child care services for children whose family is receiving child protective services in cases open through the family assessment track, through the investigation track, or open as child protective services on-going</li></ul>	<ul style="list-style-type: none"><li>• Child care services for a participant enrolled in a post baccalaureate education program</li><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working or is not attending an approved education or training activity or open to CPS</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**88304 TANF (NON-VIEW) EDUCATION/TRAINING CHILD CARE – 100%  
FEDERAL**

**Cost Code Description:** Provides for the purchase of child care services for TANF families engaged in approved education and training activities. The TANF recipients must be exempt from VIEW participation. No fee toward the cost of care is assessed to the family.

NOTE: At the option of the locality, a child born to a family 10 months or more after the initial date of receipt of Fee child care may receive Fee child care or be placed on the locality's waiting list.

Localities may also limit receipt of Fee child care services to a maximum of five years. Please refer to the Child Care Manual, Volume VII, Section II, Chapter D for more information on the five-year limit.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Child care services for TANF (non-VIEW) families involved in approved education or training activities</li><li>• Child care services for children whose family is receiving child protective services in cases open through the family assessment track, through the investigation track, or open as child protective services on-going</li></ul>	<ul style="list-style-type: none"><li>• Child care services for a participant enrolled in a post baccalaureate education program</li><li>• Payments to unapproved vendors</li><li>• Child Care services if a parent is not working or is not attending an approved education or training activity or open to CPS</li><li>• Child Care services for participants who do not meet income-eligibility requirements</li></ul>



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**890 CHILD CARE QUALITY INITIATIVE GRANTS – PURCHASED SERVICES**

**Program Description:** The Child Care Quality Initiative Grants are awarded to local departments of social services to improve the quality and affordability of child care for all of Virginia's citizens. By awarding these grants, VDSS aims to improve the quality of child care through: consumer and parental education, small business training and development, infant and toddler development activities, improvements to services for at-risk and special needs children, improvements in care for school age children, improved school readiness, or other approved child care quality initiatives.

The LDSS will act as the lead and fiscal agent for Quality Initiative funds awarded to community partners. The LDSS must collaborate with the community partners to determine local needs and the approaches to meet those needs. The LDSS may sub-contract for any or all of its Quality Initiative project.



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## **89001 CHILD CARE QUALITY INITIATIVE GRANTS**

**Cost Code Description:** Provides for the purchase of goods or services, including contractual services, to improve the quality and affordability of child care in local communities. The purpose of the allocations is: to provide comprehensive consumer education to parents and the public, to increase parental choice, and to improve the quality and availability of child care.

Local Quality Initiative efforts should be focused on one or more of the following areas: infants and toddlers, Head Start, school age initiatives, children with special needs, business involvement, expansion of capacity and quality of child care beyond basic licensing requirements.

NOTE: Funds may not be used to supplement non-federal fund expenditures or as a condition for the receipt of federal funds. Except in extreme circumstances, funds may not be used to meet the minimum licensing qualifications.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Goods and purchased or contractual services included in the local plan that are approved by VDSS and designed to improve the quality and availability of child care, including:<ul style="list-style-type: none"><li>○ Contractual services for any or all of the Quality Initiative project</li><li>○ Consumer education</li><li>○ Small business training and development</li><li>○ Resource and referral initiatives</li><li>○ Provider training and technical assistance</li><li>○ Improvements to services for at-risk and special needs children</li><li>○ Improvements in care for school age children</li><li>○ Improvements in school readiness</li><li>○ Other initiatives that increase parental choice and improve the quality of care</li></ul></li></ul>	<ul style="list-style-type: none"><li>• Any costs not included in the local plan approved by VDSS</li><li>• LDSS administrative costs such as salaries, fringe benefits, and general operating/overhead costs</li><li>• Payments to recipients or providers of child care services</li><li>• Construction or renovation or the purchase or improvement of land</li><li>• Equipment for the LDSS</li><li>• Vehicles</li><li>• Parties, recognition programs, conference attendance</li><li>• Payments to unapproved vendors</li></ul>



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**895 ADULT PROTECTIVE SERVICES**

**Program Description:** Adult Protective Services provides services to prevent or remedy abuse, neglect, or exploitation of vulnerable adults who are unable to protect their own interests. Services can be provided to adults age 60 and older and incapacitated adults age 18 and older.



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## 89501 ADULT PROTECTIVE SERVICES

**Cost Code Description:** Provides for the purchase of goods and services for vulnerable adults served through the Adult Protective Services Program. Local Departments of Social Services (LDSS) can provide services through this program when Adult Protective Services has taken a report, and through its investigation, determined that a vulnerable adult:

- 1) needs protective services and the purchased service is part of the service plan to protect the adult from ongoing abuse, neglect, or exploitation; or
- 2) is at risk of abuse, neglect, or exploitation and the purchased service is part of the service plan to prevent abuse, neglect, or exploitation from occurring.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Temporary out-of-home accommodations; temporary emergency shelter or emergency services</li><li>• Respite care</li><li>• Adult day services</li><li>• Home delivered or congregate meals</li><li>• Home based care</li><li>• Relocation costs</li><li>• Food, clothing, utilities and other essential goods when financial abuse has left the adult without resources</li><li>• Medical or remedial care or treatment; medical transportation</li><li>• Cost of guardianship petition when the subject of the petition is indigent</li><li>• Cost of emergency order petition when the subject of the petition is indigent</li></ul>	<ul style="list-style-type: none"><li>• Physical and/or psychological evaluations not covered by Title XIX, Medicaid or other sources may be paid from administrative funds</li><li>• Payments for services not identified in the service plan</li><li>• Payments made to unapproved vendors</li></ul>



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### 89503 GUARDIANSHIP FILING FEES

**Cost Code Description:** Provides for recording the collection and use of annual guardianship fees. *The Code of Virginia* requires that the local department of social services (LDSS) retain the filing fee that accompanies annual guardianship reports in the jurisdiction where the fee is collected. The LDSS must use the funds to provide services to protect vulnerable adults and prevent abuse, neglect, and exploitation of vulnerable adults. *The Code of Virginia* redirects the fee to the LDSS rather than to the state treasurer.

NOTE: The LDSS must enter all allowable receipts and expenditures recorded in cost code 89503 as non-reimbursable using fund code "0033." These entries will have no budget impact.

Enter the receipt of fees paid to the locality using expenditure type "R" (receipt) as a credit to account number 40895, Receipt of Fees, using the non-reimbursable fund code 0033. Enter expenditures as a debit to the appropriate account number using the non-reimbursable fund code 0033.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• None</li></ul>	<ul style="list-style-type: none"><li>• Receipt of filing fees that accompany the annual guardianship reports (recorded as non-reimbursable credit)</li><li>• Expenditures for services to protect vulnerable adult and prevent abuse, neglect, and exploitation of vulnerable adults (recorded as non-reimbursable debit)</li></ul>



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**897 FOOD STAMP EMPLOYMENT & TRAINING PURCHASED SERVICES  
PASS-THRU**

**Program Description:** The Virginia FSET Program is a multi-component employment and training program that is available through participating localities. The goal of the program is for food stamp recipients who do not receive public cash assistance to gain employment and become self-sufficient.

The Virginia FSET program offers the following components: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

**General Principles in Determining Allowable FSET Expenditures:** To be allowable, costs submitted for reimbursement must be valid and properly documented obligations under the LDSS's approved FSET plan. Furthermore, allowable FSET costs must meet the following conditions:

- The State Plan must contain general information about the products, services and related costs that are offered throughout the Commonwealth and the Regional office must review and approve the State Plan;
- The product or service must relate directly to an approved FSET Program component and be necessary and reasonable;
- The product or service may not be for the purpose of overcoming barriers to participation that make clients exempt from Federal work registration or from State FSET Program participation requirements; and
- The product or service may not be available through another government program or available at no cost to the participant through a private source, e.g., charitable donations.

The following test must be applied when determining “reasonable and necessary” costs:

A cost is considered reasonable when it:

- Provides a program benefit that is generally commensurate with the costs incurred;
- Is in proportion to other program costs for the function that the costs serve; and
- Is within the scope of the FSET plan/program.

A cost is necessary if it is needed in the performance of the program. Thus, necessary costs:

- Are incurred to carry out essential functions of the FSET plan/program;
- May not be avoided without adversely affecting program operations;
- Are a priority expenditure relative to other demands on availability of administrative resources; and



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- Do not duplicate existing efforts.

NOTE: Federal pass-thru funds are available to local agencies operating the FSET program that have exhausted their 844 FSET allocation. FSET Pass-Thru is funded with 50% federal and 50% local funds.



## 89702 FOOD STAMP EMPLOYMENT & TRAINING PARTICIPANT EXPENDITURES PASS-THRU

**Cost Code Description:** Reasonable and necessary participant expenses that are in excess of the budget line 844 allocation and other allowable expenses may be reported in cost code 89702, FSET Participant Expenses Pass-Thru, whereby those local expenditures are reimbursed at 50%.

Participant expenses are limited to costs directly related to participation in one or more of an approved FSET component: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

In accordance with program requirements, participants' transportation needs within each component must be met before any other supportive service expenses. Reasonable and necessary participant expenses that are in excess of the budget line 844 allocation and other allowable expenses, such as books and uniforms necessary for participation in an FSET component, may be reported in cost code 89702, FSET Participant Expenses Pass-Thru, whereby those local expenditures are reimbursed at 50%.

Reimbursable Examples	Non-Reimbursable Examples
<ul style="list-style-type: none"><li>• Transportation costs such as bus tickets, gas vouchers, taxis and other commuter fares necessary for participation in an FSET component</li><li>• Equipment, books, or manuals necessary for participation in an FSET component</li><li>• Clothing suitable for job interviews or uniforms for participation in an FSET component</li><li>• Licensing and bonding fees necessary for a community work experience placement</li><li>• Vision correction (eyeglasses, bifocals and eye exams)</li><li>• Dental work (teeth cleaning, bridge)</li><li>• Legal services</li><li>• Housing assistance</li></ul>	<ul style="list-style-type: none"><li>• Purchased or Contractual FSET component costs associated with cost code 84403</li><li>• FSET dependent care associated with cost code 87106</li><li>• Participant expenses that are covered through another government program or available at not cost to a participant</li><li>• Payments to unapproved vendors</li><li>• Meals away from home</li><li>• Automobile purchases and related owner/operator taxes, automobile repairs and automobile insurance costs</li><li>• <u>Costs associated with a client starting and retaining employment:</u><ul style="list-style-type: none"><li>○ Transportation costs</li><li>○ Relocation expenses</li></ul></li></ul>



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Reimbursable Examples	Non-Reimbursable Examples
	<ul style="list-style-type: none"><li>○ Test fees</li><li>○ Equipment or tools</li><li>○ Clothing or uniforms</li><li>○ Licensing and bonding fees</li><li>○ Union dues</li></ul>



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**89703 PURCHASED OR CONTRACTUAL SERVICES FOR FOOD STAMP  
EMPLOYMENT & TRAINING COMPONENTS PASS-THRU**

**Cost Code Description:** Reasonable and necessary purchased service expenditures that are in excess of the budget line 844 allocation may be reported in cost code 89703, Purchased or Contractual Services for FSET Components Pass-Thru, whereby those local expenditures are reimbursed at 50%.

Purchased or contractual services are limited to costs directly related to one or more of an approved FSET component: (1) Job Search; (2) Community Work Experience; (3) Education, including e-learning; (4) Vocational Training; (5) Basic Employment Skills Training; and (6) Employment & Training for Ex-offenders (can include several of the components listed above).

Reasonable and necessary purchased service expenditures that are in excess of the budget line 844 allocation may be reported in cost code 89703, Purchased or Contractual Services for FSET Components Pass-Thru, whereby those local expenditures are reimbursed at 50%.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Tuition payments, fees for eligible participants in an approved FSET component</li><li>• Services related to general self-improvement that are part of an approved FSET component listed above, (e.g. costs associated with providing a workshop designed to increase job hunters' motivation and self confidence), are allowable provided there is a direct link between the program and job-readiness</li><li>• Bonus awards to service providers for job placement (defined as occurring no later than 30 days after FSET participant begins employment)</li></ul>	<ul style="list-style-type: none"><li>• FSET Participant Expenses associated with cost code 84404</li><li>• FSET dependent care associated with cost code 87106</li><li>• Costs associated with activities that occur prior to an applicant's participation in an FSET training component, e.g. medical screening</li><li>• Expenses to overcome barriers to participation in an FSET training component, such as medical and mental health services, drug and alcohol counseling</li><li>• Service provider and educational/training costs that would exceed what the general public would pay</li><li>• Payments to unapproved vendors</li></ul>





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**936 VIRGINIA COMMUNITY CORPS**

**Program Description:** Virginia Community Corps is a grantee of the Commission on National & Community Service. Virginia Community Corps (VCC) is an AmeriCorps program managed by staff at the Virginia Department of Social Services (VDSS). AmeriCorps members serve in multiple sites across the Commonwealth.

Members are placed in local departments of social services and community action agencies, along with their formally designated community partners to contribute to the social services system strategic vision to promote self-sufficiency for low-income families, increase and improve access to high quality services and support, and mobilize other volunteers in the community. Host agencies are responsible for day-to-day member supervision, member development and are accountable for specified performance measures.



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**93601 AMERICORPS - VIRGINIA COMMUNITY CORPS**

**Cost Code Description:** This cost code is used to report expenditures of eligible AmeriCorps members placed in the local departments of social services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Living allowance stipend</li><li>• FICA</li></ul>	<ul style="list-style-type: none"><li>• Payments for supplements to the living allowance</li><li>• Payments other than living allowance stipend and FICA</li></ul>



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**93604 AMERICORPS - VIRGINIA COMMUNITY CORPS BENEFIT PAYMENT**

**Cost Code Description:** This cost code is used to report benefit payment costs of eligible AmeriCorps members placed in local departments of social services.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Medical insurance</li><li>• Workers compensation</li></ul>	<ul style="list-style-type: none"><li>• Payments other than medical insurance and workers' compensation</li></ul>



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**961 ENERGY PROGRAM**

**Program Description:** The Emergency and Energy Assistance program service area is a core component of the Commonwealth's safety net for low-income and at-risk Virginians. This service area is responsible for the operation of the Energy Assistance Program (EAP). The Energy Assistance program helps low-income individuals and families meet their immediate and often emergent home energy needs. The program is 100 percent funded from the federal Low Income Home Energy Assistance Program (LIHEAP) block grant.

The EAP consists of four components: Fuel Assistance, Crisis Assistance, Cooling Assistance and Weatherization Assistance. Fuel Assistance provides benefits to aid households in paying the cost of heating their homes. Crisis Assistance helps households address energy-related emergencies that cannot be met by Fuel Assistance or other resources. Cooling Assistance supports households in purchasing or repairing cooling equipment and the payment of electric bills during the summer months.

The Weatherization Assistance Program provides weatherization services to low-income families and is administered by the Department of Housing and Community Development (DHCD) through contracts with local community-based organizations. By state statute, DHCD receives 15 percent of the LIHEAP block grant to implement this program.

Local departments of social services perform the eligibility determination for the EAP. Assistance for all components will be provided through vendor payments or under certain conditions payments may be made directly to eligible households.



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**Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services  
Section – 4.25 LASER BL/CC Descriptions**

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**96105    Energy Crisis Locality Payments**

**Cost Code Description:** This cost code is used to report financial assistance, drawn off the locality prepared warrants, in the form of payments to an individual or to a vendor to assist households address energy-related crisis. Local agencies must obtain approval from the Virginia Department of Social Services Energy Assistance Program prior to charging expenditures to this cost code.

<b>Reimbursable Examples</b>	<b>Non-Reimbursable Examples</b>
<ul style="list-style-type: none"><li>• Equipment repair and replacement</li><li>• Emergency shelter in no heat situations</li><li>• Primary heating and utility bills</li><li>• Portable space heaters</li><li>• Other crisis payments as authorized by State VDSS</li></ul>	<ul style="list-style-type: none"><li>• Payments for situations that do not meet energy crisis criteria</li><li>• Overpayment to client or vendor</li><li>• Payments that are in excess of budget allocation</li></ul>



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<u>Account Code</u>	<u>Account Title</u>
10110	Cash
19050	Due From Local Fund
30001	Fund Balance
30121	Reserve for Encumbrance
40895	Receipt of Fees
50000	Budgets
51100	Salaries & Wages - Regular
51200	Salaries & Wages - Overtime
51300	Part Time Salaries & Wages – Regular
51400	Part Time Salaries & Wages – Overtime
52100	FICA
52210	Retirement – VRS
52220	Retirement – Other
52230	Retirement – Direct
52300	Hospital / Medical Plans
52400	Group Insurance
52510	Short Term Disability Insurance
52520	Long Term Disability Insurance
52600	Unemployment Insurance
52710	Worker's Comp - Self Insured
52720	Worker's Comp - Common Carrier
52800	Other Benefits
52810	Clothing Allowances
52820	Education - Tuition Assistance
53110	Prof Health Services
53120	Accounting and Auditing Services
53130	Management Consulting Services
53140	Engineering and Architectural
53150	Prof Services – Legal
53170	Prof Services – Other
53180	Court Ordered Fees
53181	Case Management
53190	Administrative Overhead
53200	Temporary Help Service Fees
53310	Repair and Maintenance
53320	Maintenance Service Contracts
53410	Transportation Service – Public
53420	Transportation Service – Private
53430	Transportations by Contract
53500	Printing and Binding
53600	Advertising
53700	Laundry and Dry Cleaning
53810	Purchase Services - Other Gov't Entities
53840	FSET Contractual Services – Gov't Entities
54100	Data Processing
54200	Automotive / Motor Pool
54300	Central Purchasing / Store



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<u>Account Code</u>	<u>Account Title</u>
54400	Print Shop
54500	Risk Management
55110	Electrical Services
55120	Heating Services
55130	Water and Sewer Services
55210	Postal Services
55220	Messenger Services
55230	Telecommunications
55301	Boiler Insurance
55302	Fire Insurance
55303	Flood Insurance
55304	Other Property Insurance
55305	Motor Vehicle Insurance
55306	Surety Bonds
55307	Public Official Liability Insurance
55308	General Liability Insurance
55410	Leases / Rent of Equip
55420	Leases / Rent of Buildings
55510	Travel – Mileage
55520	Travel – Fares
55530	Travel – Lodging
55540	Travel – Convention
55610	Payment to Local Health Department
55620	Payment to Mental Health Service
55630	Payment to Redevelop & Housing
55640	Other Payments
55700	In-Kind Contributions Misc.
55701	General Relief
55702	Auxiliary Grants Aged
55703	Auxiliary Grants Blind
55704	Auxiliary Grants Disabled
55705	Aid to Dependent Children
55706	Aid to Dependent Children – Foster Care
55707	Emergency Assistance
55708	Regular Foster Care
55709	Indo-Chinese Refugees
55710	Day Care
55711	Other Purchased Services
55712	Hospitalization - In Patient
55713	Hospitalization - Out Patient
55810	Dues & Assoc Memberships
55820	Claims & Bounties
55830	Refunds
55840	Court Ordered Fees
56001	Office Supplies
56002	Food Supplies
56003	Agricultural Supplies



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<u>Account Code</u>	<u>Account Title</u>
56004	Medical and Lab Supplies
56005	Janitorial Supplies
56006	Linen Supplies
56007	Repair and Maintenance Supplies
56008	Vehicle and Powered Equipment
56009	Vehicle and Powered Equipment
56010	Police Supplies
56011	Uniforms and Wearing Apparel
56012	Books and Subscriptions
56013	Educational and Recreational Supplies
56014	Other Operating Supplies
56015	Merchandise for Resale
56016	Certificates
56020	Textbooks
56021	General Service Office Supplies
57001	Cost Allocation From Approved
57002	Other IV-E Admin
58101	Machinery & Equipment – Replacement
58102	Furniture & Fixtures – Replacement
58103	Communications Equip – Replacement
58104	Animals – Replacement
58105	Motor Vehicles – Replacement
58106	Construction Vehicles – Replacement
58107	EDP Equipment – Replacement
58108	Capital Leases – Replacement
58111	Depreciation – Replacement of Equipment and Vehicles
58120	Interest
58201	Machinery & Equipment – Addition
58202	Furniture & Fixtures – Addition
58203	Communications Equip – Addition
58204	Animals – Addition
58205	Motor Vehicles – Addition
58206	Construction Vehicles – Addition
58207	EDP Equipment – Addition
58208	Capital Leases – Addition
58211	Depreciation – Addition of Equipment and Vehicles
59100	Debt Service
59110	Redemption of Principal
59120	Interest
59200	Fund Transfers
61010	Temporary Assistance for Needy
61020	Social Security Income for Age
61030	Social Security Income for Disabled – Purchase Service
61040	Eligibility Based on Income – Purchase Service
61050	Eligibility Without Regard to Income – Purchase Service
61060	Blind – Purchase Service
61070	Food Stamp Employment & Training





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<u>Account Code</u>	<u>Account Title</u>
61080	Tickets – Purchase Service
61090	Taxes – FICA
61100	Taxes – Other
61110	Expenditures – Purchase Service
61210	Assessment Employment - Purchase Service
61220	Education Activities – Purchase Service
61230	Jobs Skills Training - Purchase Service
61240	Job Readiness - Purchase Service
61250	Post Secondary Activity - Purchase Service
61260	Self Initiated Activity - Purchase Service
61270	Job Search - Purchase Service
61280	On The Job Training - Purchase Service
61290	Work Supplementation - Purchase Service
61300	Other Approved Activity - Purchase Service
61310	Community Work Experience - Purchase Service
61320	Full Employment Component - Purchase Service
61330	Training Contracts
61340	Records Checks
61350	APS Annual Guardianship Fees
61510	FSR - Call Center
61515	FSR - Customer Service Center
61520	FSR - Case Monitor
61530	FSR - Case Reader
61531	FSR - Case Reader Overtime
61540	FSR - Data Collection
61545	FSR - Payment Accuracy Analyst
61550	FSR - Monitoring System
61560	FSR - Operation Call Back
61570	FSR - Project Recall
61580	FSR - Refresher Training
61585	FSR - Workshop
61590	FSR - Bureau Incentives
62010	In Home Day Care - Purchase Service
62020	Family Day Care Home - Purchase Service
62030	Day Care Center - Purchase Service
64010	Expenditures – Assistance Program Maintenance
64150	Employables – Assistance Program Maintenance
64160	Unemployables – Assistance Program Maintenance
64170	Institution Dictionary – Assistance Program Maintenance
64180	Medical Cost – Assistance Program Maintenance
64190	Interim Assistance – Assistance Program Maintenance
64200	Unattached Children - Assistance Program Maintenance
64205	Cash Collections
64210	Food – Assistance Program Short Term Emergency
64220	Medical Cost – Assistance Program Short Term Emergency
64230	Rent – Assistance Short Term Emergency
64240	Utilities – Assistance Program Short Term Emergency



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<u>Account Code</u>	<u>Account Title</u>
64250	SSI Recipients - Assistance Program Short Term Emergency
64260	Transients - Assistance Program Short Term Emergency
64270	Burial - Assistance Program Short Term Emergency
64280	Clothing - Assistance Program Short Term Emergency
64290	Relocation - Assistance Program Short Term Emergency
64300	Repairs to Property - Assistance Program Short Term Emergency
65010	Education - Independent Living
65020	Vocational Training – Independent Living
65030	Daily Living Skill/Aide – Independent Living
65040	Counseling - Independent Living
65050	Integration & Coordination Services – Independent Living
65070	Outreach Services
65080	Other Services and Assistance
66010	Families - Family Support
67010	Foster Care Maintenance Room and Board
67020	Foster Care Maintenance Supplement
67030	Foster Care Maintenance Special
67040	Foster Care Maintenance Travel
67050	Foster Care Maintenance Child
85001	Elig S & O Medicaid
85002	Elig S & O FAMIS
85003	Elig S & O Food Stamps
85004	Elig S & O FSET
85005	Elig S & O FC-Eligibility
85006	Elig S & O FC Case Planning
85007	Elig S & O Pre Placement
85008	Elig S & O Adoption
85009	Elig S & O TANF Prog
85010	Elig S & O Tanf Admin
85011	Elig S & O View Admin
85012	Elig S & O VIEW Prog
85013	Elig S & O Refugee
85014	Elig S & O LIHEAP Admin
85015	Elig S & O LIHEAP Prog
85016	Elig S & O Child Care Cert/EI
85017	Elig S & O Child Care Non-Dir
85018	Elig S & O Child Care Quality
85020	Elig S & O SSBG – APS
85021	Elig S & O SSBG – Admin
85022	Elig S & O SSBG – Prevention
85023	Elig S & O SSBG – Adult
85024	Elig S & O SSBG - Foster Care
85025	Elig S & O SSBG – Adoption
85026	Elig S & O SSBG – CPS
85027	Elig S & O IV-B 2 FPS
85028	Elig S & O IV-B 2 FSS
85029	Elig S & O IV-B 2 TLFRS



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<u>Account Code</u>	<u>Account Title</u>
85030	Elig S & O IV-B 2 APSS
85031	Elig S & O IV-B 1
85032	Elig S & O TLFR
85033	Elig S & O Independent Living
85034	Elig S & O Chafee
85035	Elig S & O Auxiliary Aged
85036	Elig S & O General Relief
85037	Elig S & O State/Local/Hosp
85038	Elig S & O Other Admin Foster
85039	Elig S & O Medicaid Child
85040	Elig S & O Auxiliary Blind
85041	Elig S & O Auxiliary Disabled
85099	RMS Eligibility
85101	Serv S & O Medicaid
85102	Serv S & O FAMIS
85103	Serv S & O Food Stamps
85104	Serv S & O FSET
85105	Serv S & O FC-Eligibility
85106	Serv S & O FC Case Planning
85107	Serv S & O Pre Placement
85108	Serv S & O Adoption
85109	Serv S & O TANF Prog
85110	Serv S & O Tanf Admin
85111	Serv S & O View Admin
85112	Serv S & O VIEW Prog
85113	Serv S & O Refugee
85114	Serv S & O LIHEAP Admin
85115	Serv S & O LIHEAP Prog
85116	Serv S & O Child Care Cert/EI
85117	Serv S & O Child Care Non-Dir
85118	Serv S & O Child Care Quality
85120	Serv S & O SSBG – APS
85121	Serv S & O SSBG – Admin
85122	Serv S & O SSBG – Prevention
85123	Serv S & O SSBG – Adult
85124	Serv S & O SSBG - Foster Care
85125	Serv S & O SSBG – Adoption
85126	Serv S & O SSBG – CPS
85127	Serv S & O IV-B 2 FPS
85128	Serv S & O IV-B 2 FSS
85129	Serv S & O IV-B 2 TLFRS
85130	Serv S & O IV-B 2 APSS
85131	Serv S & O IV-B 1
85132	Serv S & O TLFR
85133	Serv S & O Independent Liv
85134	Serv S & O Chafee
85135	Serv S & O Auxiliary Aged



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<u>Account Code</u>	<u>Account Title</u>
85136	Serv S & O General Relief
85137	Serv S & O State/Local/Hosp
85138	Serv S & O Other Admin Foster
85139	Serv S & O Medicaid Child
85140	Serv S & O Auxiliary Blind
85141	Serv S & O Auxiliary Disabled
85199	RMS Service
86001	Joint Elig Medicaid
86002	Joint Elig FAMIS
86003	Joint Elig Food Stamps
86004	Joint Elig FSET
86005	Joint Elig FC-Eligibility
86006	Joint Elig FC Case Planning
86007	Joint Elig Pre Placement
86008	Joint Elig Adoption
86009	Joint Elig TANF Prog
86010	Joint Elig Tanf Admin
86011	Joint Elig View Admin
86012	Joint Elig VIEW Prog
86013	Joint Elig Refugee
86014	Joint Elig LIHEAP Admin
86015	Joint Elig LIHEAP Prog
86019	Joint Elig Child Care Admin
86020	Joint Elig SSBG - APS
86021	Joint Elig SSBG - Admin
86022	Joint Elig SSBG - Prevention
86023	Joint Elig SSBG - Adult
86024	Joint Elig SSBG - Foster Care
86025	Joint Elig SSBG - Adoption
86026	Joint Elig SSBG - CPS
86027	Joint Elig IV-B 2 FPS
86028	Joint Elig IV-B 2 FSS
86029	Joint Elig IV-B 2 TLFRS
86030	Joint Elig IV-B 2 APSS
86031	Joint Elig IV-B 1
86032	Joint Elig TLFR
86033	Joint Elig Independent Liv
86034	Joint Elig Chafee
86035	Joint Elig Auxiliary Aged
86036	Joint Elig General Relief
86037	Joint Elig State/Local/Hosp
86038	Joint Elig Other Admin Foster
86039	Joint Elig Medicaid Child
86040	Joint Elig Auxiliary Blind
86041	Joint Elig Auxiliary Disabled
86099	RMS Joint Eligibility
86101	Joint Serv Medicaid



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<u>Account Code</u>	<u>Account Title</u>
86102	Joint Serv FAMIS
86103	Joint Serv Food Stamps
86104	Joint Serv FSET
86105	Joint Serv FC-Eligibility
86106	Joint Serv FC Case Planning
86107	Joint Serv Pre Placement
86108	Joint Serv Adoption
86109	Joint Serv TANF Prog
86110	Joint Serv Tanf Admin
86111	Joint Serv View Admin
86112	Joint Serv VIEW Prog
86113	Joint Serv Refugee
86114	Joint Serv LIHEAP Admin
86115	Joint Serv LIHEAP Prog
86119	Joint Serv Child Care Admin
86120	Joint Serv SSBG - APS
86121	Joint Serv SSBG - Admin
86122	Joint Serv SSBG - Prevention
86123	Joint Serv SSBG - Adult
86124	Joint Serv SSBG - Foster Care
86125	Joint Serv SSBG - Adoption
86126	Joint Serv SSBG - CPS
86127	Joint Serv IV-B 2 FPS
86128	Joint Serv IV-B 2 FSS
86129	Joint Serv IV-B 2 TLFRS
86130	Joint Serv IV-B 2 APSS
86131	Joint Serv IV-B 1
86132	Joint Serv TLFR
86133	Joint Serv Independent Liv
86134	Joint Serv Chafee
86135	Joint Serv Auxiliary Aged
86136	Joint Serv General Relief
86137	Joint Serv State/Local/Hosp
86138	Joint Serv Other Admin Foster
86139	Joint Serv Medicaid Child
86140	Joint Serv Auxiliary Blind
86141	Joint Serv Auxiliary Disabled
86199	RMS Joint Service
87000	Eligibility Workers
87050	Non ESP Workers
87100	ESP-ES
87150	ESP-FSET
87200	ESP-GR
87999	All Service (Non ESP/ESP) Work
88999	All ESP Workers
89999	All Workers



**September 1, 2008**

**Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services  
Section 5.05 - Administrative Support Services**

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**PURPOSE AND OVERVIEW:**

To provide guidance to Local Departments of Social Services and State DSS operations regarding the Office of General Services Mail Room and Print Shop services for eligible customers.

**REFERENCE SOURCES:**

Not applicable

**RESCINDED POLICY:**

Virginia Department of Social Services, Administrative Manual (Vol. I), Chapter J - Administrative Services

**Print Shop**

Upon request, the on-site print shop prints and distributes divisions' manuals.

**Courier Service**

The courier service administered by Property and Facilities Management is provided to expedite delivery of materials among local, regional, DCSE and state DSS offices. Materials cannot be sent directly from one office to another but must be processed through the DSS Home Office mailroom to its destination. The service is not to be used to send personal items or mail. Items that are intended only for a specific person must be sent by United States Postal Service (USPS) at the expense of the sending office. Using the courier service to prevent or reduce USPS expenditures is a violation of USPS rules and regulations. Mail sent via the courier service such as manuals, supplies and transmittals are sorted according to home, regional, district or local office. The courier service is intended for mail and small packages (no larger than an envelope box). Boxes and other large items must be sent via USPS or other courier service at the respective agency's expense.

When addressing all mail, including courier mail, it is critical that the sender provide sufficient information so as not to delay distribution.

Inter-office mail should include the following information:

- Recipient's Name
- Division / Location (e.g. Public Affairs - Home Office)
- Floor (e.g. 6<sup>th</sup> Floor)

Regular envelopes should include:

- Recipient's Name (e.g. John Doe)
- Agency Name (e.g. Department of Social Services)
- Division (e.g. Public Affairs)
- Complete Address (e.g. 7 N. 8<sup>th</sup> Street; Richmond, VA 23219)



September 1, 2008

**Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services  
Section 5.05 - Administrative Support Services**

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**Forms and Brochures**

Most of the forms used by local departments of social services can be downloaded and printed from the Department of Social Services website <http://www.dss.virginia.gov/>. High volume forms, multi-part forms, and brochures are available through the department's Forms Warehouse Contractor at [www.powerorbit.com](http://www.powerorbit.com). If you are visiting the Forms Warehouse Contractor's website for the first time, you must establish an account by clicking on Existing Customer Login and following the on-screen instructions or by calling 1-800-523-6014, extension 206 before ordering. A list of all forms and brochures that are available through the Forms Warehouse Contractor can be viewed on their website.



June 1, 2008

**Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services  
Section 5.15 – Records Retention (Financial Information Only)**

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**PURPOSE AND OVERVIEW**

This guideline covers information on records retention and destruction that applies to county and municipal governments fiscal records.

**REFERENCE RESOURCES**

- [Virginia Public Records Act](#), §§ [42.1-76](#), et seq. of the *Code of Virginia*
- [Library of Virginia, Records Retention and Disposition Schedule General Schedule No. 02, Fiscal Records](#)

**RESCINDED GUIDELINE**

Reference Links, Virginia Department of Social Service, LASER Expenditure Guidelines Manual, Feb 2002.

**DEFINITIONS**

None.

**GUIDELINES**

LDSS fiscal records shall be maintained in accordance with the Library of Virginia, Records Retention and Disposition Schedule General Schedule No. 02, Fiscal Records. However, for pending, ongoing, or unresolved litigation, audits or claims, localities are to retain documentation until completion, resolution, or negotiation of settlements.

The General Schedule No. 02, is used in conjunction with the *Certificate of Records Disposal* (Form RM-3). A signed RM-3 must be approved by the designated records officer and on file in the agency or locality before records can be destroyed. After the records are destroyed, the original signed RM-3 must be sent to Library of Virginia (LVA).





November 1, 2008

**Virginia Department of Social Services  
Finance Guidelines Manual for Local Departments of Social Services  
Section 5.20 – Purchase of Service**

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**PURPOSE AND OVERVIEW:**

The purpose of the Purchase of Services (POS) guidelines is to provide a process by which Local Departments of Social Services (LDSS) are able to purchase social services from vendors for eligible clients.

**REFERENCE SOURCES:**

[Virginia Public Procurement Act](#) (VPPA), Title 2.2, Chapter 43 (§2.2-4300 et seq.) of the *Code of Virginia*.

**RESCINDED POLICY:**

Volume VII, Section I, Chapter G – Purchase of Services in the Social Services Manual

**DEFINITIONS:**

Administrative Support Services: Non-customer specific services provided by a contractor to the LDSS.

Agency: Unless otherwise specified in the text, the agency refers to the Local Department of Social Services (LDSS)

Established Rate: The rate published by a vendor, or determined under program policy. An example is the Maximum Reimbursable Rate used by Child Care.

LDSS: Local Department of Social Services

Purchase of Service (POS): The process of purchasing services for a client or group of clients as allowed under Public Assistance Programs.

Purchase of Service Order (POS Order): A form sent to a vendor to authorize the delivery of services to a customer. A POS Order is available on the VDSS website: <http://www.dss.virginia.gov> under Forms and Applications, form number [032-02-0126-04-eng](#). The POS Order is written in accordance with the terms in a vendor agreement, if applicable. The POS Order specifies the conditions of the purchase, including the name of the customer (if applicable), time period, and units of service and cost/unit.

Sub-contractor: A vendor who has a written or verbal agreement with a primary contractor. The subcontractor may provide all or part of the services specified in the primary contractor's agreement with the LDSS. The LDSS must approve the subcontracting arrangements. Such approval shall be included in the vendor agreement. The primary contractor maintains administrative responsibility. A sub-contractor of a public agency does not assume the public status of its primary contractor.



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**Virginia Department of Social Services  
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Section 5.20 – Purchase of Service**

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VDSS: Virginia Department of Social Services

Vendor: A person or organization that provides goods or services.

Vendor Agreement: A basic contract or agreement between the LDSS and a vendor that describes the terms and conditions of a purchase or service arrangement.

Vendor Information Form: A form that provides specific information about each POS vendor. The Vendor Information Form provides the LDSS with information about a specific vendor, such as the vendor's address, description of service/goods, price, unit, effective date, renewal date, and any subcontracting arrangements. This may be a form developed by the LDSS or the vendor's information sheet provided to the general public.

Vendor Invoice: A form sent to the LDSS by the vendor each month as a bill for authorized services provided. The LDSS provides the invoice form to the vendor for Individual and Group type POS Orders. The vendor invoice is available on SPARK, under Forms and Applications, form number [032-02-0128-03-eng](#).

VPAA: Virginia Public Procurement Act

**GUIDELINES:**

All LDSS must adhere to procurement and contracting procedures established by their respective governing bodies; or, if procedures are not established by the locality, the LDSS must follow the VPPA. To determine if your locality has procurement and contracting procedures, contact one of the following: the office of your County Administrator or City Manager, your Commonwealth's Attorney, or your purchasing or procurement office.

Sections §2.2-4344 and §2.2-4345 of the VPPA allow any public body to enter into contracts without competitive sealed bidding or competitive negotiation for the purchase of certain goods or services. The following exemption applies to Local Departments of Social Services and the Purchase of Services procedure:

§ [2.2-4345](#). Exemptions from competitive sealed bidding and competitive negotiation for certain transactions; limitations.

14. Public bodies administering public assistance and social services programs as defined in § [63.2-100](#), community services boards as defined in § [37.2-100](#), or any public body purchasing services under the Comprehensive Services Act for At-Risk Youth and Families (§ [2.2-5200](#) et seq.) or the Virginia Juvenile



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Section 5.20 – Purchase of Service**

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Community Crime Control Act (§ [16.1-309.2](#) et seq.) for goods or personal services for direct use by the recipients of such programs if the procurement is made for an individual recipient. Contracts for the bulk procurement of goods or services for the use of recipients shall not be exempted from the requirements of § [2.2-4303](#).

There are two separate processes when generating purchase of services. The first is the client process; the second is the vendor process.

The client process is identifying specific clients, establishing eligibility and determining the need for service. This process is program specific and is not addressed in this section. Refer to program guidelines for client processes.

The vendor process, detailed in this document, involves vendor selection, writing a vendor agreement, determining the type of service delivery, writing a Purchase of Service (POS) order, LDSS internal processing, vendor acceptance, and invoicing.

## **VENDOR PROCESS**

### **1. Vendor Approval Process**

The LDSS staff negotiates rates with vendors based on services and costs. The vendor must meet applicable state, federal, and local laws and regulations as well as standards and/or criteria established for the type of vendor of services being sold. Match the description of services to one of the services defined in the appropriate program manuals.

### **2. Vendor Agreement**

- a. Definition: A vendor agreement is a legally binding contract, between two or more competent parties, to provide lawful goods or services, to do or not to do something for the benefit of LDSS or VDSS clients.
- b. Attributes of a Vendor Agreement
  - i. Clear and Easily Understood Language – Write a clear and easily understood agreement. Clearly define the obligations of each party so that anyone reading it is able to understand without additional explanation.
  - ii. Complete and Precise Definition of Rights and Obligations – There should be a complete and precise detail of the rights and obligations of the LDSS and the Vendor/Sub-contractor. At a minimum, the document should provide the full answers to the following questions:
    - Who the parties are;



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Section 5.20 – Purchase of Service**

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- Where they reside;
  - Where the contract is being made;
  - Where the contract is to be performed;
  - Where delivery is to be made, if required;
  - When it begins and ends;
  - Why the parties are making the agreement;
  - What the agreement seeks to accomplish;
  - What each of the parties is to do, to furnish, to pay, or to receive;
  - What the parties assume, if anything, as the basis of their agreement; and
  - How the parties are to discharge their obligations to one another
- iii. Forward Thinking - It is advisable to make provisions for every reasonably foreseeable event that may affect the contract's validity or its performance. At a minimum, the document should provide the full answers to the following situations:
- unavailability of funds
  - changes in regulations
  - delays that are the fault of neither party

c. Sub-contracting

- i. Prior Approval: A vendor under a vendor agreement may subcontract services according to the terms of the Agreement. The vendor must have prior approval from the LDSS before using a subcontractor.
- ii. Rules and Regulations for a sub-contractor: The vendor is responsible for the performance of the subcontractor. The subcontractor must comply with all rules, regulations and standards pertinent to the primary contractor.
- iii. Payment of a sub-contractor: When a subcontractor is used, the LDSS will pay the vendor as usual. The vendor will be responsible for paying the subcontractor.
- iv. LDSS contact with sub-contractor: LDSS will not purchase directly from any sub-contractor. However, a subcontractor may become a primary contractor by entering into a separate vendor agreement.

3. Purchase of Service (POS) Order

The POS Order authorizes the vendor to provide service, sets forth the specification for the future service(s) and provides the LDSS and the vendor with a record of services ordered.



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The POS Order allows the fiscal officer to encumber appropriate funds to be able to pay expected invoices. It also provides the LDSS with a mean by which to notify the vendor of a change or termination of a POS Order.

Once the service worker has selected the vendor and has determined the amount of service necessary he or she completes the POS Order

Use the POS Order for the following four (4) types of service delivery:

A. Service Delivery Types

1) Individual Type

Use a single Individual Type POS Order form to authorize services for a single person, or a single family unit receiving services from the same vendor.

After the vendor provides the service, the vendor bills the LDSS on a Vendor Invoice monthly.

2) Group Type

Use a Group Type POS Order to purchase services for two or more clients from the same vendor. The clients do not need to be from the same family group. Indicate the total number of units authorized for all clients on the POS Order. Attach the following to each copy of the POS Order: each client's name, case number and authorized hours of service, when applicable.

The vendor invoices the LDSS by submitting a separate Vendor Invoice for each client served. All Vendor Invoices related to one POS Order should arrive together and should bear the number of the POS Order. Keep a copy of the POS Order and Vendor Invoices in the individual client record.

- i. Use the Group Type POS Order when the vendor has available fewer slots than the number of eligible individuals the LDSS has determined to be in need of the service. The service is, therefore, available on an "as-needed" and "first-come, first-served" basis.

For example, a Group Type POS Order for congregate meals for 50 eligible adults may be issued when only 20 meals per day can be served by the vendor. Therefore, the number of meals each customer will receive will vary according to how often each customer attends.

- ii. Use the Group Type POS Order when the vendor of a particular service is determining eligibility as well as providing the service. The LDSS may



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then need to limit service provision to a certain number of units of service.

The LDSS may be unable to determine beforehand which individual will be receiving the service. The Group Type POS Order authorizes the vendor to invoice only for a certain number of units of service given to the customers determined eligible for services.

A crisis intervention agency is an example of vendor who determines eligibility and provides services.

- iii. Use the Group Type POS Order in cases where group eligibility applies. When customers of the specified group appear, render service until the unit limit specified on the POS Order is reached.
- iv. Use the Group Type POS Order in cases where group eligible customers are receiving service on a one-time-only basis such as a group of customers who attend a week of summer camp.
- v. Use the Group Type POS Order when authorized services for a limited number of customers who receive the same service and the same possible number of units from the same vendor.

### 3) Reimbursement Type

The Reimbursement Type POS Order authorizes the client, as permitted by specific program policy, to receive reimbursement after paying for purchases from vendors.

Use a single Reimbursement Type POS Order form to authorize services for a single person, or a single family unit as permitted by specific program policy, receiving services from the same vendor.

The LDSS must pre-authorize service. Once the vendor provides the service and the client remits payment to the vendor, the client presents a receipt of the purchase to the LDSS. The LDSS reimburses the client. Foster parents may also receive reimbursement for expenditures, such as school fees, for their foster children. The distinctive feature of the Reimbursement Type POS Order is that the LDSS pays client or the foster parent rather than directly to the vendor.



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4) Internal Authorization Type

The Internal Authorization Type POS Order is LDSS internal documentation only. The POS Order is not sent to the vendor.

i. Customer-specific Purchasing

Services provided by vendors of tangible goods, lodging, food, utilities, rent, tuition and related fees, admission to a commercial entertainment facility, or transportation provided by a public conveyer shall be authorized by the service worker prior to service delivery. Indicate prior authorization in the service case record. The LDSS may choose to utilize the Internal Authorization type of POS Order for to indicate the prior authorization in the case record; and to allow encumbering of the funds to assure available funds to pay for the service. Billing under the Internal Authorization POS Order may be on the Vendor Invoice or on the vendor's own bill.

ii. Non-customer-specific Purchasing

The Internal Authorization POS Order is only useful when the fiscal officer will be encumbering funds necessary to pay for the administrative support services. Each LDSS must adhere to the governing body's procurement policies and procedures for non-customer-specific purchases because this type of purchase is not exempt from competition under the VPPA.

B. POS Order Form

1. Dating the Purchase of Service Order: The POS Order indicates an effective date and a termination date for each service ordered. The vendor is authorized to provide and bill for the service only on and between the two dates.

a. Effective Date

The effective Date on the POS Order shall not be before:

- The effective date that the vendor is approved or the beginning date on the POS when required;
- The date of service application of the customer; or
- The date of eligibility determination for the customer, with the following exceptions:

**Exception 1:** The beginning date of service payment authorization shall be the date the application/request for services is received in the agency if the customer/family is determined eligible within 45 days.



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**Exception 2:** If determination is made more than 45 days after the application/request is received, services may begin only on the date eligibility is determined, except in the case of administrative delay.

**b. Termination Date**

The service worker's judgment and LDSS policy will determine the appropriate termination date to record on the POS Order. Factors affecting the appropriate termination date include the following:

- The termination date of the vendor's approval or vendor agreement for the purchase of services;
- Available funds;
- Customer eligibility, need, circumstance; and
- End of LDSS fiscal year.

**c. Signature Date**

The service worker and fiscal officer signature date is the actual date that the POS Order is signed. Usually, the signature date will not be the same date as the effective date and can be before or after the effective date.

2. Specific instructions for completion of the other sections of the POS Order are included as part of the form.

**4. LDSS Internal POS Order Processing**

**a. Verification of POS Order**

Prior to final authorization, the designated LDSS employee must verify the accuracy of the information on the POS Order. Make verification by checking:

- The customer's eligibility status;
- Either the current market rate schedule, and/or established rate, or a child care rate documentation form; and
- The LDSS file to determine the approval status of a vendor.

**b. Availability of Funds**

Once the fiscal officer can assure that funds are available and that the form is correct, he or she signs the POS Order. If funds are not available, the fiscal officer will return the POS Order to the service worker.





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c. Routing of POS Orders

The locality should get the POS Order to the vendor within 10-14 days of authorization. (Note: LDSS are encouraged to implement electronic means of exchanging orders with vendors.)

Send the Individual or Group type of POS Order to the vendor. Since it is the LDSS responsibility to supply the Vendor Invoice, also send the vendor all the necessary Vendor Invoice forms for the POS Order.

Send the Reimbursement type POS Order to the customer.

The Internal Authorization type POS Order remains within the agency and indicates prior authorization for certain customer-specific services.

5. Vendor Acceptance of POS Order

The vendor may either accept or reject any POS Order. Acceptance and signing of the POS Order indicates the vendor's intention to provide and bill for service.

a. Acceptance of POS Order

If the vendor will provide the specified service(s), the representative signs the POS Order and sends one copy back to the LDSS. The vendor is then authorized to provide the service(s) described on the POS Order.

b. Rejection of POS Order

If the vendor is unable or unwilling to provide the service, the representative should indicate refusal on the POS Order. The vendor sends the entire form back to the LDSS.

6. Invoice Processing by Vendor

The LDSS must provide appropriate training to the vendor to ensure accurate completion of the Vendor Invoice.

The vendor prepares the Vendor Invoice by the date specified on the POS Order or Vendor Agreement for services provided in the previous month. The vendor sends it to the LDSS for payment. Inaccurate/incomplete Vendor Invoices may be returned to the vendor for correction.



## **ADJUSTMENT OR TERMINATION OF POS ORDER**

A POS Order automatically terminates on its specified termination date. Under certain circumstances, it may be adjusted or terminated prior to its specified termination date. An adjustment or termination of a POS Order may not be retroactive unless the vendor is in violation of the vendor agreement.

### **1. Reasons for LDSS Adjustment or Termination:**

- a) The LDSS may terminate a POS Order or vendor agreement without penalty-by delivering to the vendor a written notice of termination specifying the extent which performance under the POS order or vendor agreement is terminated, and the date of termination. After receipt of notice of termination, the vendor must stop all work and/or delivery of services under the POS Order or vendor agreement on the date and to the extent specified. The LDSS must make payment for all services rendered prior to the effective date of termination.
- b) The LDSS may adjust or terminate POS Orders anytime due to the vendor's failure to comply with any part of the vendor agreement.
- c) If the LDSS becomes unable to honor approved POS Orders for causes beyond the agency's control, a POS Order may be adjusted to avoid delivery of service for which the LDSS cannot make payment. Adjustments or termination of a POS Order must be made to the vendor in writing. An example of a cause beyond the agency's control is failure to receive promised revenue or donor funds.
- d) The LDSS may adjust or terminate POS Orders anytime for customer-related causes but may not adjust or terminate POS Orders arbitrarily or without cause. Customer related causes may range from changes in customer eligibility and customer progress to a customer's desire to cease receiving service from a particular vendor. Vendors should be notified in writing of any change/adjustment to the POS Order. In all cases, the LDSS shall pay for services rendered until the effective date of the adjustment or termination.

### **2. Reasons for Vendor's Adjustment or Termination**

- a) A vendor must discuss a proposed adjustment of a POS Order with the LDSS. It is the LDSS decision whether or not to adjust the POS Order.



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- b) A vendor may only terminate service provision for customer-related causes. Examples of such customer-related causes include:
  - (i) A customer may not be suited to the vendor's program;
  - (ii) A customer may cease to meet the eligibility criteria for the vendor's program; or,
  - (iii) A customer may be attending a program so irregularly that the vendor wants to terminate service provision.

To terminate a POS Order, the vendor must give the LDSS at least 15 days notice of the intended service termination. This requirement must be included in a vendor agreement to be enforceable.

### 3. Termination Procedure

To terminate a POS Order, write a separate POS Order and check Premature Termination on the form. Enter the effective date of the termination in both the Effective Date column and the Termination Date column. In addition, if all invoices have been paid the service worker must check Un-encumber now to alert the fiscal officer to un-encumber funds. If another Vendor Invoice is expected, the service worker must check Await Final Vendor Invoice to alert the fiscal officer to un-encumber funds after paying the final invoice.

The vendor does not have to sign a POS Order that has been terminated as no option is offered regarding its acceptance.

### 4. Adjustment Procedure

In order to adjust a POS Order, write a separate POS Order. Check New Purchase Of Services Order and Premature Termination on the form. Enter the effective date in the Effective Date column and the new termination date in the Termination Date column. The fiscal officer will need to check the old POS Order to determine if additional funds require encumbering or if funds already encumbered can be unencumbered.

### 5. Notification to Vendor

Make every effort to give the vendor as much notice as possible regarding the adjustment or termination of a POS Order. Therefore, allow as much time as possible between the anticipated receipt of the adjustment or termination POS Order by the vendor and the effective date of the adjustment or



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termination. If the service worker can reasonably anticipate that a termination POS Order will not reach a vendor prior to the termination effective date, the service worker shall call the vendor to give notice of the termination or adjustment effective date.

**6. Vendor Default and/or Recollection of Funds**

Issue a termination POS Order if the vendor fails to comply with any part of the vendor agreement. Backdate the Termination Date and Effective Date on the POS Order to the date of violation. Provide the vendor a written notice of default that specifically identifies the areas of default. If applicable, the LDSS may demand the repayment of all funds paid to the vendor since the violation. Demand for repayment will depend on individual circumstances. The LDSS may consider referring the situation to the appropriate law-enforcement agency.

Examples of vendor default include:

- a) The vendor bills for services that were not provided;
- b) The vendor fails to report substantial changes in the delivery of services; or
- c) The vendor is responsible for determining customer eligibility and uses incorrect procedures.

**SERVICE PAYMENT AND INVOICE PROCESSING**

**1. Vendor Invoice**

The vendor shall submit a Vendor Invoice/bill within the specified number of calendar days after the close of the month in which services were delivered as indicated on the POS Order or vendor agreement. Upon satisfactory delivery of services, vendor invoices that are correct shall be paid no later than either; (i) the date on which payment is due under the terms of the contract for provision of the goods or services; or (ii) if a date is not established by contract, not more than forty-five days after goods or services are received or not more than forty-five days after the invoice is rendered, whichever is later. Va. Code § 2.2-4352. The LDSS can not refuse payment or assign a penalty for late submission of a correct invoice, unless the Vendor Agreement contains a provision allowing for a penalty or allows for non-payment.

When using the Internal Authorization POS Order the vendor may bill the LDSS by submitting an invoice on the vendor's own billing form. The vendor's billing form, invoice, or receipt must contain all of the following information:



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- Vendor's name
- Vendor's address
- Date of sale
- Goods purchased or services provided
- Amount paid or owed
- Customer's name
- Vendor's signature

When reimbursement to the customer is made, it shall be based upon the vendor's receipt marked "paid."

**2. Review of Vendor Invoice by Service Worker**

Route each invoice/bill or a copy of it through the service worker in order for him/her to check the invoice/bill and the services received. If the services actually delivered were considerably less than those authorized, the service worker needs to explore the causes. For example, the customer may have been ill, may not have had transportation to get to the service, or may not have been motivated to seek the service.

**RECORD RETENTION**

**1. Procurement Records:**

Maintain a complete file for each purchase transaction, containing all the information necessary to understand the why, who, what, when, where and how of the transaction. Generally, records are open to the public in accordance with the *Virginia Freedom of Information Act* and should be made available for review after the award has been made. Once procurement reaches the solicitation stage, establish a record, or file. It must contain as a minimum, as applicable, the description of requirements, sources solicited, cancellation notices, the method of evaluation and award, a signed copy of the contract or purchase order, contractor performance reports, modifications or change orders, cure letters, and any other actions relating to the procurement transaction or interaction with the vendor.

**2. Retention of Procurement Files:**

The Library of Virginia, under the authority of the Virginia Public Records Act, is responsible for establishing records retention and disposition schedules. Find the retention schedules for procurement and accounts payable documents at the Library of Virginia's website <http://www.lav.lib.va.us/whatwedo/records/index.htm> under General Schedules for Virginia Localities, General Schedule No. 2 – Fiscal Records.



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Also, refer to the Library of Virginia website for information on Case Record retention.

**3. Vendor Files**

Each LDSS shall maintain a separate file record for each vendor except those for which an Internal Authorization POS Order is used. The file shall contain, at a minimum the following information:

- a. The vendor's and any subcontractor's compliance with applicable standards;
- b. Any subcontracting arrangements;
- c. Documentation of the rate(s) to be paid to the vendor; and
- d. Program specific required documentation.

## Central Services Cost Allocation Plan Certification

This is to certify that I have reviewed the central services cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal [*identify date*] to establish cost allocations or billings for [*identify period covered by plan*] are allowable in accordance with the requirements of 2 CFR, Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the central services cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

---

Signature of the Chief Executive Officer  
of the Locality

---

Signature of Local Department of Social  
Services/Public Welfare Official  
(Director/Superintendent)

---

Name

---

Name

---

Title

---

Title

---

Date of Execution

---

Date of Execution

---

County/City/Town

---

## JOINT COST SPLIT WORKSHEET OVERVIEW

The enclosed worksheets were developed with a two-fold purpose.

- 1) to provide a tool to determine the percentage split of Joint costs between Service and Eligibility to ensure funds available before reporting in LASER.
- 2) to provide local DSS staff a means of reference for the total Service, Eligibility, and Joint costs for a given month before LASER Cost Allocation.

### "ENTER DATA" WORKSHEET

This worksheet requires the following data:

1. Month/Year and FIPS Code
2. Worker Counts for your FIPS (from LASER report titled "Worker Counts YTD for a FIPS")
3. Total Joint, Service and Eligibility costs (from local reports used to key LASER data)
4. Funds Available

### "SUMMARY" WORKSHEET

This worksheet uses the data entered on the "Enter Data" worksheet to calculate the split of Joint costs by percentage and dollar amounts between Service and Eligibility. This information is used to determine if funds are available in the base budget lines 853 & 854 to report the total cost.

\*\*\*This worksheet requires no data entry.



---

<b>For the Month of</b>	
<b>FIPS</b>	

Type	Count
Eligibility Worker Count	
Service Worker Count	
Total Worker Count	-

Total Joint Costs	
Total Elig Costs	
Total Serv Costs	
Total Costs	-

**Exclude Joint Costs that are only eligible for pass-through reimbursement. (ex. Salaries above State Max.,...) These costs will be reported using alias 0204J.**

### Joint Costs Funding Percentages

#### Worker Count Information

For the Month of	Jan-00
FIPS	0

Type	Count
Eligibility Worker Count	-
Services Worker Count	-
Total Worker Count	-

Total Joint Dollars	-
Split of Joint to Eligibility	
Split of Joint to Services	

Percentages	Dollars
#DIV/0!	#DIV/0!
#DIV/0!	#DIV/0!

Total Costs to Eligibility BL853	#DIV/0!
Total Costs to Services BL854	#DIV/0!
Total Costs	#DIV/0!

# Technology Business Support Services

## *Instructions for completing the LASER/BRS Access Request Form*

**1**

If completing manually, print a copy of the form, complete, date and sign, then move to step 2.

If completing electronically, complete form, print, date and sign, and move to step 2.



**2**

Original forms should be retained by requesting department. Submit the completed form by FAX to:  
804-726-7360  
OR



**3**

**Mail a copy of the completed form to:**  
Department of Social Services, Division of Finance  
Attention: Local Reimbursement Manager  
7 North Eighth Street, Richmond, VA 23219-3301



# **LASER/BRS**

**(LOCALITY AUTOMATED SYSTEM for EXPENDITURE REIMBURSEMENT/BUDGET REQUEST SYSTEM)**

## **Security Authorization Request Form**

### **Instructions**

#### **Notes:**

- Information can be obtained by calling 804-726-7251.
- The user will be notified via e-mail when the request has been completed.
- Only one user per form.

#### **1. User Information**

- Indicate the LASER/BRS user's full name, locality or division/unit name, locality FIPS code, e-mail address and phone number.
- System Usage – indicate if the user should have Inquiry or Update access.

#### **2. User Approval**

- Indicate the name, e-mail address and locality or division/unit name and signature of the security officer or authorized designee.

#### **3. Access Requested**

- Select the type of access the user should be granted.
- LDSS options should be used when completing the form for users in a local office. Central Office options should be used when completing the form for staff in the central office.
- Inquiry access allows the user to view LASER information.
- Update access allows the user to enter data in LASER.
- Central Office users must specify the budget lines and descriptions for BRS.

#### **4. Additional Comments**

- Indicate changes requested for an existing LASER/BRS user.

#### **5. Division of Finance LASER Approval Authority:**

- To be signed by designated Local Reimbursement staff.

#### **6. Established in LASER by:**

- To be signed by designated Local Reimbursement staff.

#### **7. Division of Finance Budget Approval Authority:**

- To be signed by designated Budget Office staff for central office BRS users.

#### **8. LDSS Director Approval Authority:**

- To be signed by the user

# **LASER/BR**

**(LOCALITY AUTOMATED SYSTEM for EXPENDITURE REIMBURSEMENT/BUDGET REQUEST SYSTEM)**

## **Security Authorization Request Form**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Locality or Department Name & FIPS Code

\_\_\_\_\_  
Employee Name

\_\_\_\_\_  
USER ID (First initial, last name)

\_\_\_\_\_  
Phone Number

\_\_\_\_\_  
E-mail address:

-----

### **USER APPROVAL:**

**Security Officer or Authorized Person:**

\_\_\_\_\_  
Name (Printed)

\_\_\_\_\_  
Locality or Department Name & FIPS Code

\_\_\_\_\_  
Signature, Date

\_\_\_\_\_  
E-mail Address

-----

☐ LDSS Specific Inquiry

☐ Central Office All LDSS Expenditure & BRS Inquiry

☐ LDSS Specific Update/Data Entry

☐ Central Office All LDSS Expenditure & BRS Update

☐ LDSS Specific BRS

☐ Remove User

**CENTRAL OFFICE USERS, SPECIFY BUDGET LINES W/DESCRIPTION FOR BRS:**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ADDITIONAL COMMENTS:**

-----

**DOF LASER Approval Authority:**

**DOF Budget Approval Authority:**

\_\_\_\_\_  
Signature, Date

\_\_\_\_\_  
Signature, Date

**Established in LASER by:**

**LDSS Director/Designee Approval Authority:**

\_\_\_\_\_  
Signature, Date

\_\_\_\_\_  
Signature, Date

### **LASER Monthly Expenditure Certification**

**CITY (COUNTY) OF:** \_\_\_\_\_ **FIPS Code:** \_\_\_\_\_

**LASER Period:** \_\_\_\_\_ **Certification Date:** \_\_\_\_\_

**PART I:** **LASER Monthly Expenditures Reported for Reimbursement**  
**(Certification of Reimbursement Request)**

The source documents used to prepare the LASER journal entries requesting reimbursement were used to compile the data reported on this certification.

TYPE OF EXPENDITURES	REIMBURSABLE EXPENDITURES	NON-REIMBURSABLE EXPENDITURES	TOTAL EXPENDITURES
Staff & Operations Expenditures			\$ -
Maintenance & Assistance Payments			\$ -
Purchase of Services Expenditures			\$ -
Other Expenditures			\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ -

I/We certify that reimbursable and non-reimbursable expenditure data, entered into LASER for the stated period are accurate, appropriate and allowable in accordance with all local, state, and federal requirements. I/We further certify that all expenditures submitted for reimbursement are fully supported and documented in accordance with the guidelines provided in the LASER Expenditure Reconciliation section of the Finance Guidelines Manual for Local Department of Social Services. This documentation is available and on file for review upon request. I/We certify that all expenditures were reasonable and necessary to provide services and financial assistance to social services clients. I/We acknowledge and accept that all reported expenditures, reimbursable and non-reimbursable, are subject to verification and audit.

**Part I Completed By: Print Name** \_\_\_\_\_ **Signature** \_\_\_\_\_

**Part I Reviewed By: Signature** \_\_\_\_\_

**{The same LDSS staff can not sign both the Completed By and Reviewed By sections.}**

**PART II:** **LASER Monthly Expenditure Reimbursement Reconciliation**  
**(Certification of Reconciliation of Reimbursement Request)**

The source documents used to prepare the reconciliation of LASER expenditures reported for reimbursement as well as the LDSS' reconciliation tool (spreadsheet) were used to compile the data reported on this certification.

GENERAL/SUBSIDIARY LEDGER SYSTEM (System that generates the checks)	TYPE OF EXPENDITURES	GENERAL/SUBSIDIARY LEDGER TOTAL (system that generates the checks)	LASER TOTAL EXPENDITURES	DIFFERENCES (GL/Subsidiary minus LASER)
Payroll System	Staff Expenditures			\$ -
Ledger System (Local system, Thomas Bros., Harmony, etc.)	Operations Expenditures			\$ -
Maintenance & Assistance System (Local system, Thomas Bros., Harmony, etc.)	Maintenance & Assistance Payments			\$ -
Purchase of Service System (Local system, Thomas Bros., Harmony, etc.)	Purchase of Services Expenditures			\$ -
Other System(s)	Other Expenditures			\$ -
<b>TOTAL EXPENDITURES</b>		\$ -	\$ -	\$ -

I/We certify that reimbursable and non-reimbursable expenditure data entered into LASER have been fully and satisfactorily reconciled between the LDSS' system that generates checks and LASER. All reconciling differences have been identified and the appropriate adjustments have been made. Where applicable, explanations and supporting documentation for reconciling items are attached to this certification. I/We certify that all expenditures were reasonable and necessary to provide services and financial assistance to social services clients. I/We acknowledge and accept that all reported expenditures, reimbursable and non-reimbursable, are subject to verification and audit.

**Part II Completed By (LDSS Office Manager): Signature** \_\_\_\_\_

**Part II Reviewed By (LDSS Director): Signature** \_\_\_\_\_

OFFICE SPACE QUESTIONNAIRE - OSQ Detail pg1

Item No.	Title or Function	Type of Position	% Time in Office	NUMBER		OFFICE TYPE/SIZE			File Room - # & Size Cabinets	Type of Space	REMARKS	Max. Sq. Ft. Allowed
				Total Personnel	Total FTE	# Private	# Open	SF per FTE				
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
<b>TOTALS</b>				0	0	0	0				-	

Program:

Lease No.:

Request:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

**DRES approval:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Space Category Summary

Total Personnel	-
Total Support	-
Total Special	-

Circulation Factor at	30%	-
-----------------------	-----	---

Total Estimated Usable SF	-
---------------------------	---

USF/FTE	#DIV/0!
---------	---------

OFFICE SPACE QUESTIONNAIRE - OSQ Detail pg1

Item No.	Title or Function	Type of Position	% Time in Office	NUMBER		OFFICE TYPE/SIZE			File Room - # & Size Cabinets	Type of Space	REMARKS	Max. Sq. Ft. Allowed
				Total Personnel	Total FTE	# Private	# Open	SF per FTE				

For DRES USE ONLY

**Types of Positions: DO NOT DELETE** (Insert rows as needed above row 22)

Director  
Asst. Director  
Confidential Staff  
Prof. Staff Supervisor  
Supervisor  
Professional  
Admin. (supervises others)  
Admin.  
Receptionist  
Contractor/Auditor  
Field or Floating Staff  
None



OFFICE SPACE QUESTIONNAIRE - OSQ Detail pg 2

Item No.	Title or Function	Type of Position	% Time in Office	NUMBER		OFFICE TYPE/SIZE			File Room - # & Size Cabinets	Type of Space	REMARKS	Max. Sq. Ft. Allowed
				Total Personnel	Total FTE	# Private	# Open	SF per FTE				
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
<b>TOTALS</b>				0	0	0	0				-	

Program:

Lease No.:

Request:

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

**DRES approval:** \_\_\_\_\_

**Date:** \_\_\_\_\_

Space Category Summary

Total Personnel	-
Total Support	-
Total Special	-

Circulation Factor at	30%	-
-----------------------	-----	---

Total Estimated Usable SF	-
---------------------------	---

USF/FTE	#DIV/0!
---------	---------

OFFICE SPACE QUESTIONNAIRE - OSQ Detail pg 2

Item No.	Title or Function	Type of Position	% Time in Office	NUMBER		OFFICE TYPE/SIZE			File Room - # & Size Cabinets	Type of Space	REMARKS	Max. Sq. Ft. Allowed
				Total Personnel	Total FTE	# Private	# Open	SF per FTE				

For DRES USE ONLY

**Types of Positions: DO NOT DELETE** (Insert rows as needed above row 22)

Director  
Asst. Director  
Confidential Staff  
Prof. Staff Supervisor  
Supervisor  
Professional  
Admin. (supervises others)  
Admin.  
Receptionist  
Contractor/Auditor  
Field or Floating Staff  
None

## OFFICE SPACE QUESTIONNAIRE - OSQ Summary

*{This spreadsheet will automatically fill in as the OSQ detail sheet is completed}*

Total FTE 0

<u>Space Category</u>	Total SF	Circulation @ 30%	Total USF	%	USF Per FTE
Personnel	-	-	-	#DIV/0!	#DIV/0!
Support	-	-	-	#DIV/0!	#DIV/0!
Special	-	-	-	#DIV/0!	#DIV/0!
	-	-	-	#DIV/0!	#DIV/0!

Total USF per FTE excluding Special Needs Space #DIV/0!  
 (Must be below 210 USF/FTE unless approved by DRES)

## Personnel Activity Report (Weekly Time Sheet)

Employee Name:	John Doe	Locality: AAABBBCCDDDD	FIPS: 999
Position Title:	XXXXXXXXXXXXXX	Position # 11111	
Begin and End Dates of the Week	MM/DD/YYYY	TO	MM/DD/YYYY
Employee Signature	<i>John Doe</i>		
Supervisor Signature	<i>Supervisor Signature</i>		

Enter one of the program codes listed below in the corresponding block for each 15-minute increment worked during the work period.

	Mon	Tues	Wed	Thurs	Fri	Sat	Sun
7:00 AM							
7:15 AM							
7:30 AM							
7:45 AM							
8:00 AM	A	A	A	A	A		
8:15 AM	A	A	A	A	A		
8:30 AM	A	A	A	A	A		
8:45 AM	A	A	A	A	A		
9:00 AM	A	A	A	A	A		
9:15 AM	A	A	A	A	A		
9:30 AM	A	A	A	A	A		
9:45 AM	A	A	A	A	A		
10:00 AM	A-X	A-X	A-X	A-X	A-X		
10:15 AM	A	A	A	A	A		
10:30 AM	A	A	A	A	A		
10:45 AM	A	A	A	A	A		
11:00 AM	A	A	A	A	A		
11:15 AM	A	A	A	A	A		
11:30 AM	A	A	A	A	A		
11:45 AM	A	A	A	A	A		
12:00 PM	Z	Z	Z	Z	Z		
12:15 PM	Z	Z	Z	Z	Z		
12:30 PM	Z	Z	Z	Z	Z		
12:45 PM	Z	Z	Z	Z	Z		
1:00 PM	B	B	B	B	B		
1:15 PM	B	B	B	B	B		
1:30 PM	B	B	B	B	B		
1:45 PM	B	B	B	B	B		
2:00 PM	B	B	B	B	B		
2:15 PM	B	B	B	B	B		
2:30 PM	B	B	B	B	B		
2:45 PM	B	B	B	B	B		
3:00 PM	B-X	B-X	B-X	B-X	B-X		
3:15 PM	B	B	B	B	B		
3:30 PM	B	B	B	B	B		
3:45 PM	B	B	B	B	B		
4:00 PM	B	B	B	B	B		
4:14 PM	B	B	B	B	B		
4:30 PM	B	B	B	B	B		
4:45 PM	B	B	B	B	B		
5:00 PM							
5:15 PM							

Program	
A	RMS-Reportable Program Activities
A-X	Admin/Breaks/Leave (During Prog. A)
B	NON-RMS Reportable Activities
B-X	Admin/Breaks/Leave (During Prog. B)
Z	Non-Paid Time (Lunch Break/LWOP)

Weekly Time Calculation		Hours
A	RMS-Reportable Program Activities	18.75
A-X	Admin/Breaks/Leave (During Prog. A)	1.25
B	NON-RMS Reportable Activities	18.75
B-X	Admin/Breaks/Leave (During Prog. B)	1.25
Z	Lunch Break/LWOP	5.00
	<i>Subtotal</i>	45.00
	<i>Less non-paid activities</i>	(5.00)
	<b>Total Reportable Hours</b>	<b>40.00</b>



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November 1, 2008

PURCHASE OF SERVICES ORDER

VENDOR NUMBER:	VENDOR TAX ID NUMBER:	<b>TYPE</b> <input type="checkbox"/> INDIVIDUAL <input type="checkbox"/> GROUP <input type="checkbox"/> REIMBURSEMENT <input type="checkbox"/> INTERNAL AUTHORIZATION		PURCHASE OF SERVICE ORDER NUMBER	CASE NUMBER:		
VENDOR NAME:				FUNDING SOURCE	CASE NAME:		
ADDRESS:					<b>ACTIONS</b>		
CITY, STATE, ZIP		MAIL INVOICES TO:		<input type="checkbox"/> NEW PURCHASE OF SERVICE ORDER			
CLIENT NAME: <input type="checkbox"/> ADULT <input type="checkbox"/> CHILD				<input type="checkbox"/> NON-MONETARY CHANGE OF POSO #			
ADDRESS:				<input type="checkbox"/> PREMATURE TERMINATION OF POSO #			
CITY, STATE, ZIP				<input type="checkbox"/> UNENCUMBER NOW			
TELEPHONE:				<input type="checkbox"/> AWAIT FINAL VENDOR INVOICE			
					← COMPLETE IF PREMATURE TERMINATION IS CHECKED		
<b>SERVICE NAME</b>		<b>UNIT TYPE</b>	<b>EFFECTIVE DATE</b>	<b>TERMINATION DATE</b>	<b>UNIT PRICE</b>	<b>TOTAL UNITS AUTHORIZED</b>	<b>AUTHORIZED SERVICE BILLINGS</b>
<b>TOTAL AUTHORIZED BILLINGS</b>							

CASE WORKER NAME:	PHONE NUMBER	<b>VENDOR:</b> INDICATE ACCEPTANCE OR REFUSAL AND RETURN APPROPRIATE COPY TO THE LOCAL SOCIAL SERVICES AGENCY IMMEDIATELY. <input type="checkbox"/> I HEREBY AGREE TO PROVIDE THE SERVICES REQUESTED ABOVE IN ACCORDANCE WITH OUR AGREEMENT FOR PURCHASE OF SERVICES OR INDIVIDUAL VENDOR AGREEMENT. <input type="checkbox"/> I HEREBY REFUSE THIS PURCHASE OF SERVICES ORDER I WILL PROVIDE THE SERVICES AS LISTED AND WILL SUBMIT THE VENDOR INVOICE WITHIN _____ WORK DAYS OF THE CLOSE OF THE MONTH IN WHICH SERVICES WERE PROVIDED.	
SIGNATURE OF CASE WORKER:	DATE APPROVED		
SIGNATURE OF FISCAL OFFICER:	DATE APPROVED	<b>SIGNATURE OF AUTHORIZED REPRESENTATIVE OF VENDOR:</b> _____ <b>DATE:</b> _____	
SIGNATURE OF CASE SUPERVISOR:	DATE APPROVED		

032-02-0126-04-eng

☐ SEE ADDITIONAL SHEET

LOCAL DEPARTMENT OF SOCIAL SERVICES (2 COPIES)  
VENDOR (1 COPY)



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**AUTHORIZED VENDOR INVOICE SCHEDULE**

032-02-0126-04-eng

SERVICE NAME	REQUIREMENTS FIRST SIX MONTHS						1ST SIX MONTHS AUTHORIZED BILLINGS
	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
MAXIMUM VENDOR INVOICE SCHEDULE TOTAL	\$	\$	\$	\$	\$	\$	\$
ACTUAL VENDOR INVOICE TOTAL (A)	\$	\$	\$	\$	\$	\$	\$
DIFFERENCE	\$	\$	\$	\$	\$	\$	\$

SERVICE NAME	REQUIREMENTS SECOND SIX MONTHS						2ND SIX MONTHS AUTHORIZED BILLINGS
	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
	UNIT	UNIT	UNIT	UNIT	UNIT	UNIT	\$
	\$	\$	\$	\$	\$	\$	
MAXIMUM VENDOR INVOICE SCHEDULE TOTAL	\$	\$	\$	\$	\$	\$	\$
ACTUAL VENDOR INVOICE TOTAL (B)	\$	\$	\$	\$	\$	\$	\$
DIFFERENCE	\$	\$	\$	\$	\$	\$	\$

NOTE: MONTHLY INVOICE AMOUNTS MAY NOT EXCEED THE UNIT AND/OR DOLLAR AMOUNT AS SPECIFIED UNDER EACH MONTHLY COLUMN.

ACTUAL TOTAL VENDOR INVOICE AMOUNT FOR YEAR (A + B) \$



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**November 1, 2008**

**INSTRUCTIONS FOR PURCHASE OF SERVICES ORDER**

Form Number 032-02-0126-04-eng

**PURPOSE** - This form is used to order services from vendors. If the vendor accepts a POS Order, it enters into a contract for a specific purchase. This form is also used for unscheduled termination of, or change to, and existing POS Order.

**USE** - This form is prepared by the case worker, and the fiscal officer as noted, and sent to the primary vendor. The form is never sent directly to a subcontractor.

**NUMBER OF COPIES** - This form is prepared with an original and two copies. It should be printed as a two-sided form; the front is the Purchase of Services Order and the back is the Authorized Vendor Invoice Schedule.

**DISPOSITION** - The case worker completes the back side of the form and the appropriate portion of the front side. The form is then sent to the fiscal officer for approval, additional completion, and signature on the front side. If not approved, the form will be returned unsigned to the case worker who will terminate or revise the POS Order. If approved, the case worker will be notified and the signed original and a copy will be sent to the vendor for acceptance. The local department of social services (LDSS) will retain a copy. If not accepted by the vendor, the original and copy will be returned to the case worker who will terminate or revise the POS Order. If accepted, the copy will be retained by the vendor while the signed original will be returned to the LDSS.

**Instructions For Preparation Of The Front Of The Purchase Of Services Order**

**VENDOR NUMBER:** This is an optional field. Some LDSS assign a unique vendor number to each vendor. If used, enter the Vendor Number of the primary contract vendor who is to provide the service.

**VENDOR TAX ID NUMBER:** Enter the federal tax ID number of the primary contract vendor.

**VENDOR NAME** - Write the name of the primary contract vendor who is to provide the service. Do not write the name of the subcontractor.

**ADDRESS** - Write the vendor's business address. This will be the address to which the POS Orders must be sent. It will not necessarily be the address at which the service will be provided in case of multiple vendor addresses.

**CLIENT NAME**

Child Care Services: If the form is being completed for child care services, write the parent's name under "Client Name" and the children's name(s) under the heading "Service Name"

Non-Child Care Services: If the form is being completed for a specific individual client, write the client's full name. Leave blank if issued for a single case family unit.

**ADULT/CHILD CHECK BOX** ADULT - If the form is being completed for a specific individual client, and the client is 18 years of age or older, put a check mark in this box.

CHILD - If the form is being completed for a specific individual client, and the client is 17 years of age or less, put a check mark in this box.



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**RESIDENCE ADDRESS, CITY, STATE, ZIP** - If the form is being completed for a specific individual client, write the address of the client.

**TELEPHONE** - If the form is being completed for a specific individual client, write the telephone number of the client, or the telephone number at which the client may be reached with notation indicating whose phone number it is. If there is no telephone number at which the client may be reached, write "none."

**TYPE** - Put a check mark in the box that indicates the type of POS Order being issued.

**PURCHASE OF SERVICE ORDER (POSO) NUMBER** - The purchase of service order number is assigned by the LDSS and is unique to each individual order form.

**FUNDING SOURCE** - Write the funding source to be used to purchase this service.

**CASE NUMBER** - If the form is being completed for a specific individual client, write the case number assigned by the LDSS.

**CASE NAME** - If the form is being completed for a specific individual client, write the name assigned to the client's case by the LDSS.

**MAIL INVOICES TO** - Write or stamp the name and address to be used by the vendor in mailing Vendor Invoices to the LDSS.

**ACTIONS:** Check the appropriate box as follows:

**NEW PURCHASE OF SERVICES ORDER** - If the form is being completed for a new transaction.

**NON-MONETARY CHANGE** - If the form is being completed to indicate a change to a previous POS Order that does not affect the amount of money authorized, check this box. Examples are: new phone number, new address, change from child to adult, etc. Enter the POSO Number from the Purchase of Services (POS) order that initiated the transaction and is now being changed.

**PREMATURE TERMINATION** - If the form is being completed to indicate termination of the authorization given by another POS order before that authorization is terminated by its own termination dates, then check this box. The NEW PURCHASE OF SERVICES ORDER box should also be checked if an old POS Order is being both terminated and replaced with this form. Enter the POSO Number of the POS Order that initiated the transaction and is now being terminated.

**UNENCUMBER NOW** - If Premature Termination is checked and all Vendor Invoices have been processed, then check this box.

**AWAIT FINAL VENDOR INVOICE** - If Premature Termination is checked and not all Vendor invoices have been processed, then check this box.

**SERVICE NAME** - Write the name of the service being purchased. If the POS Order is issued for a family unit, write the name of each family member on the line where his service is written.

**UNIT TYPE** - Enter the unit by which the service is sold (i.e. hour, day, week, month, each, mileage, etc.).

**EFFECTIVE DATE** - Enter the date upon which the service provision is authorized to begin.

**TERMINATION DATE** - Enter the date the service provision is authorized to terminate.





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UNIT PRICE - Enter the dollar amount authorized as a charge for each unit of the service.

TOTAL UNITS AUTHORIZED - Enter the total number of units of the service authorized to be delivered from the Effective Date to the Termination Date for the service.

AUTHORIZED SERVICE BILLINGS - Enter the dollar amount that is the product of the Unit Price and Total Units Authorized entries on the form.

TOTAL AUTHORIZEDBILLINGS - Enter the dollar amount that is the sum of the Authorized Service Billings entries.

CASE WORKER NAME - Type or print clearly the name of the case worker to be consulted regarding this purchase.

TELEPHONE - Enter the telephone number where the specified case worker may be reached.

SIGNATURE OF CASE WORKER - A case worker who is authorized by the LDSS to authorize the purchase signs here.

DATE APPROVED - Enter the date upon which Signature of the service worker is completed. The date must be on or before the Effective Date of the POS Order except under backdating exceptions

.SIGNATURE OF FISCAL OFFICER - The fiscal officer must co-authorize the purchase by signing here.

DATE APPROVED - Enter the date upon which Signature of the Fiscal Officer is completed.

SIGNATURE OF CASE WORKER'S SUPERVISOR - The case worker's supervisor must co-authorize the purchase by signing here.

DATE APPROVED - Enter the date upon which Signature of the Supervisor is completed.

SEE ADDITIONAL SHEET - If more than four (4) services are authorized or if a Group Type POS Order requires the attachment of an additional sheet, check this box. In the case of continuation on another POS Order form, write "See POSO Number" and enter the number of the form used for continuation.

VENDOR - The vendor's authorized representative must indicate acceptance or rejection of the POS Order by checking the appropriate box.

I WILL PROVIDE THE SERVICES ... AND SUBMIT... - From the end of the service delivery month the Case Worker or the Fiscal Officer **must** enter the number of days that the vendor has to submit the invoice.

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF VENDOR - The authorized representative of the vendor agency signs here to indicate acceptance or refusal of the POS Order depending on which box is checked above the signature.

DATE - Enter the date upon which Signature of Authorized Representative of Vendor is completed.



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**INSTRUCTIONS FOR PREPARING THE BACK OF THE PURCHASE OF SERVICES ORDER - AUTHORIZED VENDOR INVOICE SCHEDULE**

**SERVICE NAME** - Write each service name. Put the names in the same order as they appear on the front side of the form.

**UNIT** - Under each appropriate month enter the maximum number of units authorized for each service for that month.

**\$** - Under each appropriate month enter the dollar amount of authorized service billing of each service for that month.<sup>1st</sup>

**SIX MONTHS AUTHORIZED BILLINGS/2<sup>nd</sup> SIX MONTHS AUTHORIZED BILLINGS** - Total any entries for each service under Requirements First Six Months/Requirements Second Six Months and enter the resulting dollar amount.

**MAXIMUM VENDOR INVOICE SCHEDULE TOTAL** - Total the column of entries for each month and enter the resulting dollar amount.

**ACTUAL VENDOR INVOICE TOTAL** - After receipt of a vendor monthly invoice related to this POS Order, enter the total dollar amount of the invoice.

**DIFFERENCE** - Subtract the Actual Vendor Invoice Total from the Maximum Vendor Invoice Schedule Total and enter the resulting dollar amount.

**ACTUAL TOTAL VENDOR INVOICE AMOUNT FOR YEAR (A + B)** - Add the sum of the Actual Vendor Invoice Total for the first six months plus the sum of the Actual Vendor Invoice Total for the second six months and enter the resulting dollar amount.

## ***Random Moment Sampling Exclusion Form***

FIPS Code: \_\_\_\_\_ Locality: \_\_\_\_\_

Effective Date: \_\_\_\_\_ End Date (if known): \_\_\_\_\_

**Exclusions:** The following local employees should now be identified for exclusion from the RMS process:

<b>Name</b>	<b>Position #</b>	<b>Reason for Exclusion</b>

I certify to the best of my knowledge, that the employee(s) listed above has been properly identified for exclusion from the RMS observation process.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**NOTE:** This initial certification must be submitted to the Federal Accounting Office/Division of Finance via the pouch system. Should any employee's positions/responsibilities change that would necessitate a change to his/her RMS status, a copy of this form should also be immediately submitted to the attention of the Federal Accounting Office. Please call Earl Wilkins (804) 726-7344 for any additional questions relating to this form.

VIRGINIA DEPARTMENT OF SOCIAL SERVICES  
RANDOM MOMENT SAMPLE OBSERVATION FORM  
CERTIFICATION PAGE

Page 1 of 3

LOCALITY: \_\_\_\_\_ CENTER LOCATION: \_\_\_\_\_ CONTROL # \_\_\_\_\_

STATE POSITION # \_\_\_\_\_ DATE: \_\_\_\_\_ MOMENT: \_\_\_\_\_

LOCAL POSITION # \_\_\_\_\_ POSITION CLASS/ TITLE: \_\_\_\_\_

---

STEP 1: CASE INFORMATION

ARE YOU WORKING ON A CASE (ENTER 'Y' OR 'N'): \_\_\_\_\_

IF YES, ENTER CASE #: \_\_\_\_\_ CLIENT'S NAME: \_\_\_\_\_

IF NO, DESCRIBE YOUR ACTIVITY: \_\_\_\_\_

---

STEP 2: OBSERVATION DATA

PROCEED TO THE ATTACHED OBSERVATION FORM (THERE ARE TWO PAGES) AND MAKE APPROPRIATE SELECTION.  
REMEMBER TO CIRCLE ONLY ONE PROGRAM AND ONLY ONE ACTIVITY. AFTER MAKING SELECTION ON THE OBSERVATION  
FORM, RETURN TO COMPLETE STEP 3.

---

STEP 3: RECORDING OBSERVATION

FROM THE ATTACHED OBSERVATION FORM:

RECORD THE CIRCLED PROGRAM NUMBER: \_\_\_\_\_

RECORD THE CIRCLED ACTIVITY NUMBER: \_\_\_\_\_

---

STEP 4: CERTIFICATION

**WORKER**

I HAVE REVIEWED THE PROGRAM AND ACTIVITY CRITERIA AND THIS SELECTION REPRESENTS A TRUE AND ACCURATE DESCRIPTION OF THE MOMENT  
IN TIME SPECIFIED ABOVE.

WORKER'S PRINTED NAME: \_\_\_\_\_ (Computer inserted)

WORKER'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_ TIME: \_\_\_\_\_

**OBSERVER**

AS THE OBSERVER, I CERTIFY THAT (PLEASE CHECK ONE):

- ☐ WITH THE WORKER PRESENT, WE COMPLETED THE OBSERVATION FORM (WORKER AND OBSERVER SIGNS); OR  
☐ THE WORKER WAS NOT PRESENT; HOWEVER, I INTERVIEWED THE WORKER BY PHONE/E-MAIL/OTHER (ONLY OBSERVER SIGNS); OR  
☐ THE WORKER WAS UNAVAILABLE FOR OBSERVATION OR INTERVIEW (ONLY OBSERVER SIGNS)

OBSERVER'S SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_ TIME: \_\_\_\_\_

\*\*\*THIS PAGE MUST REMAIN ATTACHED TO THE RMS OBSERVATION FORM.\*\*\*

## Random Moment Sampling Observation Form

July 2008

Page 2 of 3

REFER TO INSTRUCTIONS FOR GUIDANCE  
ON THIS PAGE OR NEXT PAGE, PLEASE CIRCLE ONE PROGRAM AND ONE ACTIVITY

### 800 Non-Program Specific/Non-Case Specific

- 900 General Admin/Staff Development
- 910 Initial/Non-Program Specific Intake
- 950 Employee on Lunch/Break/Personal Business
- 995 Employee on Leave (i.e.; vacation, sick, maternity)
- 998 Employee Not Scheduled to Work (i.e.; local holiday, on flex time)
- 999 Position Vacant / Invalid Response

### 810 ADAPT Client Specific/Non-Program Specific

- 920 Automated Application Processing

### 180 Medicaid/SCHIP - Family & Children

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 411 EPSDT Activities
- 452 Training-Program Related

### 110 Food Stamps

- 400 Intake/Eligibility Determination/Redeterm.
- 401 Benefits Issuance
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related

### 130 TANF (Benefits)

- 400 Intake/Eligibility Determination/Redeterm.
- 401 Benefits Issuance
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related

### 150 Auxiliary Grants

- 400 Intake/Eligibility Determination/Redeterm.
- 405 Casework/Case Management/Supervision
- 412 Referral to Services

### 160 General Relief

- 400 Intake/Eligibility Determination/Redeterm.
- 405 Casework/Case Management/Supervision
- 412 Referral to Services

### 100 Medicaid - Adult

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 407 Prepare/Participate in Court Proceedings
- 409 Nursing Home/Waiver Preadmission Screenings (PAS)
- 412 Referral to Services
- 452 Training-Program Related
- 460 Transition Coordination for Money Follows the Person

### 220 Child Care

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related
- 503 Quality Initiatives

### 170 State/Local Hospitalization

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related

### 140 Refugee

- 400 Intake/Eligibility Determination/Redeterm.
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services

### 190 Energy Assistance

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision

## Random Moment Sampling Observation Form

July 2008  
Page 3 of 3

### REFER TO INSTRUCTIONS FOR GUIDANCE

ON THIS PAGE OR PREVIOUS PAGE, PLEASE CIRCLE ONE PROGRAM AND ONE ACTIVITY

#### 200 Employment Services (VIEW)

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related

#### 210 Food Stamps Employment & Training

- 400 Intake/Eligibility Determination/Redeterm.
- 403 Fraud Investigation/Prevention
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 452 Training-Program Related

#### 310 Foster Care

- 400 Intake/Eligibility Determination/Redeterm.
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 406 Placement of Client
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 414 Time-Limited Family Reunification Services
- 415 Direct Provision of Treatment/Counseling
- 418 Prep for Independent Living (14 to 18 year olds)
- 419 Prep for Independent Living (Young Adults)
- 425 CPS Investigations
- 451 State-to-State Home Studies
- 452 Training-Program Related
- 455 Parent Recruitment/Assessment

#### 350 Adult Services/Adult Protective Services (APS)

- 400 Intake/Eligibility Determination/Redeterm.
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 407 Prepare/Participate in Court Proceedings
- 409 Nursing Home/Waiver Preadmission Screenings (PAS)
- 412 Referral to Services
- 415 Direct Provision of Treatment/Counseling
- 425 APS Investigations
- 452 Training-Program Related
- 460 Transition Coordination for Money Follows the Person

#### 320 Adoption

- 400 Intake/Eligibility Determination/Redeterm.
- 404 Develop, Review and Revise the Case Plan
- 405 Casework/Case Management/Supervision
- 406 Placement of Client
- 407 Prepare/Participate in Court Proceedings
- 412 Referral to Services
- 415 Direct Provision of Treatment/Counseling
- 450 Independent Adoption Home Studies
- 451 State-to-State Home Studies
- 452 Training-Program Related
- 455 Parent Recruitment/Assessment

#### 360 Other Child Welfare Services (Child Not Currently in Foster Care)

- 411 EPSDT Activities
- 420 Activities for a Reasonable Candidate of Foster Care
- 421 Activities for a Child Not Deemed a Reasonable Candidate
- 415 Direct Provision of Treatment/Counseling
- 417 Court Ordered Custody Evaluations for Non-LDSS Clients
- 426 CPS Intake
- 424 CPS Family Assessments
- 425 CPS Investigations/Specialized Investigative Training
- 453 Training-Program Related; Non Investigative

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**SECTION NUMBER:** 11

**SECTION TITLE:** Random Moment Sampling

**DCA APPROVED EFFECTIVE DATE:**

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**VIRGINIA DEPARTMENT OF SOCIAL SERVICES (VDSS)**

**Random Moment Sampling July 2008**

**Observers and Workers Instructions for Completing the  
Random Moment Sampling Observation Form**

**Purpose**

The Random Moment Sampling (RMS) Observation Form is used to document the specific program and activity a worker is engaged in at a randomly selected moment in time. The information reported on the RMS Observation Form is used to determine how various programs will be funded with Local, State, and Federal dollars. The RMS process allows localities to identify and allocate activities carried out by its service and benefit workers without keeping minute-by-minute records of activities during the day.

The RMS approach, when combined with subsequent statistical analysis, satisfies public accountability requirements in an extremely efficient manner. However, the adequacy of the system to draw down available federal funds to finance these programs is critically dependent on the willingness and ability of each staff person to accurately identify the work he or she is performing at the selected observation moment. It is essential everyone follow the instructions closely.

***THIS IS NOT A DEVICE FOR EVALUATING THE PERFORMANCE OF  
INDIVIDUAL WORKERS OR LOCAL DEPARTMENTS OF SOCIAL SERVICES***

**Responsibilities of the Local RMS Coordinator**

The definitions that describe what activities the federal government will fund do not always correspond well with the terms and concepts by which workers describe their work. Nor do the federal definitions necessarily coincide exactly with categories and definitions which VDSS requires for its own accounting purposes. Consequently, it is important that workers have a clear understanding of the concepts and definitions used in the RMS process.

Each Local Department of Social Services (LDSS) must participate in the RMS process, which will then be used to collectively and statistically allocate costs to the federal government.

Each locality must designate at least one RMS Coordinator to administer the RMS process in the locality. At least one alternate must be identified to perform in the Coordinator's absence. Each locality determines how many additional alternates will be needed based on the location of the sample population, available staff time, or other pertinent factors.

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The responsibilities of the RMS Coordinator include, but are not limited to the following:

- Acts as the liaison for communications with the locality's staff and the VDSS RMS Administrator;
- Coordinates the receipt of RMS Observation Forms to be distributed to RMS Observer(s) for completion. Monitors and collects returned RMS Observation Forms. This specifically refers to the distribution and collection of randomly assigned forms and the retention of completed forms;
- Assures that selected individuals have been personally contacted to promote sampling accuracy, form completion and quality control for all forms distributed within the period;
- Assures that on a weekly basis the sample results, *including case number and client's name where applicable*, have been entered into the computer system. RMS Observation Forms will be reviewed by VDSS and other cognizant federal agency staff to assure program/activity combinations documented on the RMS Observation Form were provided for an eligible client; and
- Coordinates with the LDSS Office Manager, LETS Coordinator or other staff to assure that employees are accurately recorded and reported for inclusion or exclusion in the RMS process.

**Responsibilities of the Local RMS Observer**

Each locality must designate a RMS Observer and an Alternate RMS Observer who is responsible for the actual completion of RMS Observation Forms for the selected sample moments. The Alternate RMS Observer will assure continuation of the RMS process in the RMS Observer's absence. Each locality determines how many additional Alternates are needed based on the location of the sample population, the size of the sample, available staff time, or other pertinent factors. In some localities, the RMS Coordinator and the RMS Observer may be the same person. Again, each locality must determine the most practical approach to administering RMS in its particular location.

The responsibilities of the RMS Observer include, but are not limited to the following:

- Acts as the liaison for communications with the locality's RMS Coordinator;
- Contacts the worker directly at the specified time to complete the randomly assigned RMS Observation Forms, then returns the completed form for data entry;
- Ensures sampling accuracy, observation completion, and prompt completion; and
- Ensures the RMS Observation Forms are completed and returned to the local RMS Coordinator.



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**General Instructions**

Periodically each participant in the RMS population will be approached by a RMS Observer. The designated RMS Observer will ask the worker to identify his/her activity at that moment according to the program and activity definitions, which should be accessible. A descriptive list of program and activity areas is included in these instructions to assist RMS Observers and workers in completing the RMS Observation Form. The worker indicates the program and code for the activity which most appropriately reflects the worker's action at that moment. The RMS Observer completes the RMS Observation Form during the interview and both the participant and Observer sign the RMS Certification Page. **Only one selection must be made, as each Program has a corresponding appropriate Activity.**

**Overview of the RMS Certification Page**

The RMS Certification Page is divided into four major sections.

1. **IDENTIFICATION DATA**

The top portion of the RMS Certification Page is preprinted by VDSS and does not need any data entry or selections. This portion of the form provides the RMS Coordinator/Observer with the position information and the date and time necessary to conduct the RMS observation.

2. **CASE INFORMATION/DOCUMENTATION**

If the participant's activity at his/her sampled moment is related to a specific client, the client's name and case number need to be included on the form (only the case number is required for CPS and APS cases due to the investigative and confidentiality nature of the files.) All case information will remain confidential. The client's name and case number are needed to validate the activity, benefiting program and existence of a client. For audit and review purposes, select the case number associated with the client wherever the documentation for the program and activity combination will reside.

***Without the client's case number included on the RMS Observation Form, it is nearly impossible for a third party to validate that the services were actually provided, or that the services were provided to an eligible beneficiary.***

**EXAMPLES OF DOCUMENTATION NEEDED TO SUPPORT RMS OBSERVATIONS**

As an example, on May 5<sup>th</sup> a social worker is observed entering progress notes into the system for a May 3<sup>rd</sup> home visit. The social worker should denote – “keyed on May 5<sup>th</sup>” as part of the progress notes. By adding the “keyed on date” along with the client's case name and case number on the RMS Observation Form, should create adequate documentation in the file to substantiate the program/activity combination.

If an activity relates to a specific program, but because of the nature of the activity, a client's case number and name does not exist, please describe the activity as a short note. This additional documentation is to help substantiate/document the program/activity combination's validity.

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Some examples of this would be: training (provide name of course being trained), recruitment activities (provide the type of activity, i.e. making brochures for recruitment booth at the Home Schooling convention), and employee not scheduled to work (list the standard working hours for this employee).

If an auditor needs to validate a RMS observation where it was selected that the participant was on leave at the time of the observation, time and attendance records maintained by the local agency can be used to validate this selection.

***Please note that it is unnecessary to make a copy of the RMS Observation Form and insert the copy into the case file. Making a copy of the RMS Observation Form and placing it in the file only documents that a RMS observation was completed, it does not create adequate support to validate the benefiting program/activity combination.***

3. PROGRAM AND ACTIVITY COMBINATION (Circle only ONE Activity under ONE Program)

At the specified moment of the observation, using the RMS Observation Form, identify what Program is benefiting from the participant's efforts at the time of the observation and circle the corresponding Program Code. ***By selecting a program, the participant is identifying the appropriate program to which the activity cost should be allocated.*** Next, CIRCLE the ONE Activity Code listed under the benefiting Program that best describes the activity being done at the selected moment. If the benefiting Program cannot be determined, then select Non Client Specific (Program Code 800), utilizing the appropriate Activity Code. This Program/Activity combination is to be entered on the Certification Page.

***If the participant cannot be located or reached at the specific moment, the RMS Observer is instructed to leave a note or phone message at the worker's assigned work space. The interview should be completed as soon as possible following the worker's return. This procedure is also used when the individual is with a client and cannot be interrupted at the designed moment. If the interview is done over the phone, only the RMS Observer would need to sign and date the certification form.***

***When the RMS Observer and/or Participant signs and dates the RMS Certification Page, the date and time recorded should be the date and time that the observation/interview was finalized.***

4. SUBMISSION OF RMS OBSERVATION FORMS

On a weekly basis, the RMS Observer should send the completed forms to the RMS Coordinator who, in turn, within a week will key the observations into the computer system. After entering the completed observation into the computer system (including case number and client name where applicable) the processed RMS Observation Forms should be filed by applicable quarter then by Control Number order.

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**Program Areas**

On the RMS Observation Form locate the Program area that is benefiting by your Activity at the specified RMS observation time (see RMS Certification page for specific date and time). Definitions for the Program areas follow:

- 100    Medicaid - Adult: This program code is used for adult only cases. This program code includes activities that contribute to making the determination or the redetermination of eligibility or interim changes for Medicaid; preparing or processing forms; entering relevant information into the Medicaid Management Information System (MMIS), MedPend, ADAPT (Application Benefit Delivery Automation Project) and other automated systems; collecting information from the client, authorized representative or others which is used in the determination of eligibility, such as social security numbers, citizenship and identity documentation; providing information about Medicaid-related programs such as managed care to clients, verifying eligibility information; filling out and processing associated eligibility forms; querying systems, records and other staff for current placement status (e.g., adult care residence, nursing facility); preparing for and participating in fair hearings and appeals for Medicaid; providing eligibility related forms, referral to medical services and information to caretakers or caseworkers applying on behalf of others; participating in training and remaining current on changes in Medicaid eligibility policies; and traveling to locations (including transportation of clients) associated with the above activities. This program also includes all activities involved in finding an applicant “ineligible” for Medicaid, which may then lead to a decision to refer to other programs (i.e. SLH).
- 110    Food Stamps: This program code includes activities contributing to making the determination or the redetermination of eligibility or interim changes for Food Stamps; preparing or processing forms; collecting information from family or others; accessing IEVS (Income Eligibility Verification System) to verify case information; filling out and processing associated eligibility forms; entering relevant information into ADAPT and other automated systems; preparing for and participating in fraud investigations; preparing for and participating in fair hearings and appeals and; traveling to locations associated with the above activities; and all activities related to Electronic Benefits Tracking process.
- 130    Temporary Assistance for Needy Families (TANF) - (Benefits): This program code includes activities contributing to making the determination or re-determination of eligibility or interim changes for Temporary Assistance for Needy Families (this program replaced AFDC); determining the exemption(s) for employment programs; preparing or processing forms; collecting information from family or others which is used in the determination of resources, such as social security numbers, birth certifications; verifying eligibility information; filling out and processing associated eligibility forms; entering relevant information into automated systems; querying systems, records and other staff; preparing for and participating in fair hearings and appeals for TANF; preparing for and participating in fraud investigations; providing eligibility related forms and information to parent(s), caretakers or caseworkers applying on behalf of others; and traveling to locations associated with the above activities.

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- 140    Refugee: This program code includes activities contributing to making the determination or redetermination of eligibility or interim changes for Refugee programs; preparing or processing forms; collecting information from family or others which is used in the determination of resources, such as social security numbers, birth certifications; verifying eligibility information; filling out and processing associated eligibility forms; entering relevant information into automated systems; querying systems, records and other staff; preparing for and participating in fair hearings and appeals for Refugee programs; providing eligibility related forms and information to parent(s), caretakers or caseworkers applying on behalf of others; and traveling to locations associated with the above activities.
- 150    Auxiliary Grants: This program code includes activities contributing to making the determination or redetermination of eligibility or interim changes for Auxiliary Grants (AG) to aged, disabled, or blind clients eligible for grant support; preparing or processing forms; entering relevant information into automated systems; collecting information from family or others which is used in the determination of resources, such as social security numbers, birth certifications; verifying eligibility information; filling out and processing associated eligibility forms; querying systems, records and other staff; preparing for and participating in fair hearings and appeals for Auxiliary Grants; providing eligibility related forms and information to parent(s), caretakers or caseworkers applying on behalf of others; and traveling to locations associated with the above activities.
- 160    General Relief: This program code includes activities contributing to making the determination or redetermination or interim changes of General Relief (GR) services and/or cash assistance to individuals or families eligible for General Relief; preparing or processing forms; collecting information from family or others which is used in the determination of resources, such as social security numbers, birth certifications; verifying eligibility information; filling out and processing associated eligibility forms; entering relevant information into automated systems; querying systems, records and other staff; providing eligibility related forms and information to parent(s), caretakers or caseworkers applying on behalf of others; traveling to locations associated with the above activities.
- 170    State/Local Hospitalization: This program code includes activities in making the determination of applicant's eligibility for reimbursement of State/Local funded hospitalization services; interim changes, and redetermination of eligibility; preparing or processing forms; collecting information from family or others which is used in the determination of resources, such as social security numbers, birth certifications; verifying eligibility information; filling out and processing associated eligibility forms; entering relevant information into automated systems; querying systems, records and other staff; preparing for and participating in fair hearings and appeals for State/Local Hospitalization program; providing eligibility related forms and information to parent(s), caretakers or caseworkers applying on behalf of others; and traveling to locations associated with the above activities.

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- 180 Medicaid/SCHIP Family & Children: This program code includes activities designed to enable low-income families whose children receive medical services under LIFC (Low Income Families with Children), FAMIS Plus (Medicaid for children), FAMIS (medical services for low-income families whose children are not recipients of Medicaid), FAMIS MOMS (pregnant women who receive medical services) and Medicaid covered pregnant women. If you are working with a family at the specified time of your observation, determine the primary client that you are working with in the family before selecting either Medicaid Family & Children (Program Code 180) or Medicaid - Adult (Program Code 100). Ensure that the case number and client name recorded on your RMS Observation Certification page corresponds with your determination. ***This program should only be used for a family-based case, Medicaid covered pregnant women and pregnant women being evaluated for FAMIS MOMS. All work with other adults should be charged to Medicaid-Adult (Program Code 100).***

This program code includes activities such as initial contact, interim changes, and subsequent reviews; preparing forms and collecting information from the parent, authorized representative, guardian or others to be used in the determination of LIFC Medicaid, FAMIS Plus, FAMIS and FAMIS MOMS eligibility; filling out and processing associated eligibility forms; entering relevant information into automated systems, as well as communicating information to the centralized FAMIS CPU Unit; querying systems, records and other staff; preparing for and participating in fair hearings and appeals, and providing eligibility-related forms and information to parent(s), caretakers, or caseworkers applying for benefits on behalf of others.

- 190 Energy Assistance: This program code includes activities contributing to making the determination of eligibility for Low Income Home Energy Assistance (LIHEAP) and fuel crisis assistance: preparing or processing forms; collecting information from family or others which is used in the determination of resources; filling out and processing associated eligibility forms; querying systems, records and other staff; providing eligibility related forms and information to individuals applying on behalf of others; working with vendors; and traveling to locations associated with the above activities.
- 200 Employment Services (VIEW): This program code includes activities to a Virginia Initiative for Employment Not Welfare (VIEW) participant. If the worker is providing a client administrative assistance with child care services when an RMS Observation is completed, use Program Code 220 – Child Care as the program for child care-related activities.
- 210 Food Stamps Employment & Training: This program code includes employment and training activities to a Food Stamp client. If the worker is providing a client administrative assistance with child care services when an RMS Observation is completed, use Program Code 220 – Child Care as the program for child care-related activities.
- 220 Child Care: This program code includes activities for coordinating child care for a case when child care services are needed, except when it is related to child care for foster children. If the client is a foster parent, select Program Code 310 – Foster Care. This program code is used only when the client is not receiving child care services under the Foster Care program. This code is used for any activity associated with approving or monitoring a child care provider.

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- 310 Foster Care: This program code includes activities provided to a child and family preparing for or in a foster family home, group home, emergency shelter, residential facility or any other foster care facility licensed or approved for a child. ***This program includes entering relevant information into automated systems and activities that contribute to making the determination of whether or not a child who was removed from his/her home is eligible, or continues to be eligible, for participating in the Title IV-E Foster Care program (Activity Code 400).*** This code is used for Interstate Compact for the Placement of Children (ICPC) activities related to agency foster care/adoption. This program also includes workers efforts while participating in CSA-related activities on behalf of foster or adopted children and includes activities related to preparing and participating in the FAPT, CPMT and other related team meetings. This code is not used for Adult Foster Care; refer to Program Code 350 – Adult Services/Adult Protective Services.
- 320 Adoption: This program code includes activities provided to children who need permanent families, birth parents who are unable to parent their children and adoptive parents who want to provide a home for a child not born to them. Activities are provided to children whose adoption has been finalized and whose adoption is in progress. This program includes entering relevant information into automated systems. This code should be used whenever the worker is performing any activity that contributes to making the determination of whether or not a child who was removed from his/her home is eligible, or continues to be eligible for participating in the title IV-E Adoption Assistance program (Activity Code 400).
- 350 Adult Services/Adult Protective Services (APS): This program code includes activities related to the investigation of reports that an adult was or is suspected of being abused, neglected or exploited (select Activity Code 425). It also includes activities where intervention is needed primarily to maintain and monitor ongoing supportive services to promote self-sufficiency. Supportive services include, but are not limited to, home-based services, adult day care alternate living arrangements, adult foster homes and/or other adult program activities.
- 360 Other Child Welfare Services (Child Not Currently in Foster Care): This program code should be selected when performing activities for a child not currently in Foster Care. These administrative activities can be for children considered at serious risk of foster care (Activities for a Reasonable Candidate of Foster Care – Activity Code 420) and Activities for a Child Not Deemed a Reasonable Candidate (Activity Code 421), direct services for children in the home to preserve the family's stability (Direct Provision of Treatment/Counseling – Activity Code 415), and activities regarding various levels of child abuse and neglect (CPS Assessments – Activity Code 424 or CPS Investigations – Activity Code 425).
- 800 Non-Program Specific/Non-Case Specific: This program code should be selected when choosing General Administration/Staff Development – Activity Code 900; Initial/Non-Program Specific Intake – Activity Code 910; Lunch, Breaks, Personal Business – Activity Code 950; Employee on Leave – Activity Code 995; Employee Not Scheduled to Work – Activity Code 998; or Position Vacant/Invalid Response – Activity Code 999.
- 810 ADAPT Client Specific/Non-Program Specific: This program code should be selected when using Application Benefit Delivery Automation Project (ADAPT) when choosing Automated Application Processing - Activity Code 920.

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**Activity Codes (Circle Only One)**

Once the Program has been selected, review the activities under the Program Code and select the activity being performed by circling the number of the one (1) activity that best describes what is being done at the moment specified on the RMS Observation Form. If you need help in determining which activity to check, please refer to the following descriptions. If you are not working on a specific case, select Activity Code 900 – Non-Client Specific Administration/Staff Development.

400 **Intake/Eligibility Determination/Redetermination:** This activity code is used whenever the worker is performing any activity that contributes to making the determination of client eligibility. Following are some examples of activities related to **Intake/Eligibility Determination/Redetermination:**

- Providing potential applicant with information/documents and orienting potential applicant to the process;
- Collecting and verifying information from applicant or others which is used in the determination (i.e. social security number, birth certificates, resources, income, etc.);
- Completing and processing associated eligibility forms;
- Preparation of notice of decision;
- Reviewing and updating file each time the client's circumstances change;
- Screening all individuals who meet the Health Insurance Premium Payment Program (HIPP) non-financial eligibility criteria to DMAS;
- Redetermining eligibility; or
- All planning, assessments and paperwork which contributes to the above activities.

***FOR ALL WORKERS: This includes all efforts and research related to determining the amount of assistance for which the client is eligible. Select this Activity Code when the benefiting program can be identified. If the activity at the specific moment is not unique to one benefiting program, select Program Code 810 ADAPT Client Specific/Non-Program Specific and Activity Code 920 Automated Application Processing.***

***FOR FOSTER CARE WORKERS: In addition, this includes verifying that the foster home placement is approved/licensed and that the placement is an IV-E reimbursable placement.***

***FOR ELIGIBILITY WORKERS: This includes maintaining records of actions taken with respect to the applicant's/recipient's application and making the determination of continuing eligibility.***

401 **Benefits Issuance:** This activity code includes client service and support tasks, data entry, data processing, and other activities related to the readiness, preparation, printing, issuance/reissuance, replacement, distribution/redistribution, delivery, recovery or recoupment other than fraud related, validation/voiding, accounting and reconciliation, reporting, storage, control/auditing and payment of benefit checks or coupons or Electronic Benefits Transfer (EBT) transactions.

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- 403 Fraud Investigation/Prevention: This activity code includes all activities directly related to the investigation of a fraud case. This activity includes “up front” activities to prevent fraud. This activity also includes the recovery or recoupment of payments resulting from fraud investigation.
- 404 Develop, Review and Revise the Case Plan: This administrative activity code should be used when a worker spends time assessing the placement needs of a client, obtaining diagnostic information, when appropriate, and developing and revising the case plan as required by departmental regulations. Following are some examples of activities related to the **Develop, Review and Revise the Case Plan:**
- Home visits with the client and the client’s family to discuss and explore their needs, strengths, resources and existing support systems;
  - Contact with mental health, education or other professionals involved with the client/client’s family to obtain information related to the psychological, developmental, behavioral and educational needs and goals;
  - Compiling case assessment reports that might consider information regarding psychological, developmental, behavioral and educational factors;
  - Time spent analyzing specialized assessments (psychiatric evaluations, medical or educational evaluations) to inform the case plan;
  - Coding/Reviewing client specific provider invoices; or
  - Travel allowable to the program on behalf of the client (not transportation of the client).
- 405 Casework/Case Management/Supervision: This administrative activity code should be used when a worker spends time arranging for the services and monitoring the implementation of case plans assuring services are provided as required by the plans, scheduling and conducting reviews of children in placement and revising case plans as required by reviews.

Arranging for services and assuring services are provided excludes participating in service delivery/provision or providing a service directly to the client. Following are some examples of activities related to **Casework/Case Management/Supervision:**

- Routine contacts, home visits, monitoring and/or communicating with others in relation to the status of the client, the case plan, goals for the client and family;
- Development of goals, case plans, written service agreements and routine supervisory activities;
- Updating case file to document client’s progress with meeting goals of the case plan;
- Preparing for and attending case conferences and consultation meetings (including administrative panel reviews) where client progress is discussed with involved service providers and/or other agency staff;
- Supervisory Case Conferences;
- Arranging for and monitoring the provision of services identified in case plans;
- Arranging for any counseling necessary to prepare the client and family for placement;
- Arranging for the provision of pre and post adoption services;
- Arranging for permanency planning and pre-placement activities;
- Other employment related activities for TANF/VIEW or FSET clients; or
- Travel allowable to the program on behalf of the client (not transportation of the client).



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- 406 **Placement of Client:** This administrative activity code should be used when a worker spends time identifying appropriate placement resources, providing information to the placement resource and arranging for the placement of the client. Following are some examples of activities related to the **Placement of Client:**
- Working with foster parents to prepare them to receive a child;
  - Contacts with placement providers on any issues related to the care of a specific client;
  - Client specific recruitment;
  - Selection of an approved adoptive family appropriate for the needs of the child;
  - Adoptive home studies for a specific child; or
  - Transporting client for pre-placement visits and for client placement.
- For activities relating to Interstate Compact on Placement of Children activity related to a specific child select Activity Code 451 State-to-State Home Studies.*
- 407 **Prepare/Participate in Court Proceedings:** This administrative activity code should be used when the worker is spending time preparing or reviewing reports to the court/fair hearing panel, appearing at hearings and providing testimony. Following are some examples of **Prepare/Participate in Court Proceedings:**
- Participation in all fair hearings and appeals stemming from eligibility determinations;
  - Participation in all fair hearings and appeals on closed or denied service cases;
  - Participation in any court appearance where the local agency is seeking custody of a child;
  - Participation in any court activity necessary for the adoptive placement of a child, other than independent adoptions;
  - Participation in any court appearance related to obtaining child support for a child in placement or under the supervision of county agency; or
  - Preparation of reports to the court/fair hearings panel for any of the judicial proceeding, subsequent follow up with court and all travel to and from.
- 409 **Nursing Home/Waiver Preadmission Screenings (PAS):** This code includes the required pre-admission screening processes including completing the Uniform Assessment Instrument (UAI) for either assisted living waiver services or nursing facility placements, writing the assessment and coordinating collateral contacts for nursing home, community-based care, home-based care waiver, home-based care pre-admission screening and Assisted Living Facility (ALF) services.
- 411 **EPSDT Activities:** This administrative activity code should be used when promoting Early and Periodic Screenings, Diagnosis, and Treatment (EPSDT) component of Medicaid to inform potential and actual Medicaid applicants and clients of the nature of the EPSDT program, advising them how to access EPSDT services, assisting them to participate in the EPSDT program and following up to make sure that needed services are secured.

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- 412 **Referral to Services:** This administrative activity code should be used when the worker is providing information about needed or requested services. Following are some examples of **Referral to Services:**
- Referrals to community resources for additional supports such as referral to food banks, counseling and support groups;
  - Referrals to services intended to enhance the possibility of a child's return to his/her home;
  - Referrals to needed medical, behavioral health or health services; or
  - Referrals to parenting classes.
- 414 **Time-Limited Family Reunification Services:** This activity code should be used when the worker is providing or coordinating a service or activities for a child that has been removed from the child's home and placed in a foster family home or a child care institution and to the parents or primary caregiver of such a child, in order to facilitate the reunification of the child safely and appropriately within a timely fashion, but only during the fifteen month period that begins on the date that the child is considered to have entered foster care. Following are some examples of **Time-Limited Family Reunification Services:**
- Individual, group and family counseling;
  - Inpatient, residential or outpatient substance abuse treatment services;
  - Assistance to address domestic violence;
  - Mental health services;
  - Services designed to provide temporary child care and therapeutic services for families;
  - Services to ameliorate or remedy personal problems, behaviors or home conditions; or
  - Transportation of child and or family to or from a reunification service.
- 415 **Direct Provision of Treatment/Counseling:** This activity code should be used when the worker is providing direct services such as treatment and counseling to a child, the child's family, or the child's substitute care provider to ameliorate or remedy personal problems, behaviors or home conditions. Following are some examples of **Direct Provision of Treatment/Counseling:**
- Individual, group and family counseling;
  - Inpatient, residential or outpatient substance abuse treatment services;
  - Assistance to address domestic violence;
  - Services designed to provide temporary child care and therapeutic services for families;
  - Services to ameliorate or remedy personal problems, behaviors or home conditions;
  - Writing educational or psychiatric evaluation reports;
  - Services designed to improve parenting skills;
  - Mentoring services; or
  - Parent support groups designed to improve parenting skills, family budgeting, coping with stress, health, and nutrition.

Select this activity code for transportation to or from any of the services and activities described above. ***This activity does not include casework, case management or monitoring the case plan.***

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- 417 Court Ordered Custody Evaluations for Non-LDSS Clients: This activity code is used for court-ordered custody evaluations, home studies, or supervised visits when the family is not known to the LDSS.
- 418 Preparation for Independent Living (14 to 18 year olds): This administrative activity code is used when working with a child up to the age of 18 (or up to age 19 if likely to complete high school or equivalent) that participates in the Independent Living program or lives independently upon leaving foster care, including enabling participant to seek a high school diploma or equivalent or to take part in vocational training, providing training in daily living skills, budgeting, locating and maintaining housing, and career planning, coordinating individual and group counseling; integrating and coordinating services otherwise unavailable to participants; and writing independent living plans. *If services are rendered on behalf of this client, use Activity Code 419.*
- 419 Preparation for Independent Living (Young Adults): This activity code is to be used to help young adults between the ages of 18 to 21 participate in the Independent Living program or to otherwise live independently upon leaving foster care, including enabling participant to seek a high school diploma or equivalent or to take part in appropriate vocational training, providing training in daily living skills, budgeting, locating and maintaining housing, and career planning, coordinating individual and group counseling; integrating and coordinating services otherwise unavailable to participants; and writing transitional independent living plans. This activity code should also be used for all independent living services such as mentoring, substance abuse services, teen pregnancy prevention and financial management services.
- 420 Activities for a Reasonable Candidate of Foster Care: This activity code should be selected when the worker is performing an activity for a child who is at ***serious risk*** of removal from his or her home as evidenced by the agency either pursuing the child's removal from the home ***or making reasonable efforts to prevent such removal***. The two acceptable methods of documentation indicating that a child is a reasonable candidate for foster care are:
- A defined case plan which clearly indicates that absent effective preventive services, foster care is the planned arrangement, or
  - Evidence of court proceedings in relation to the removal of the child from the home, in the form of a petition to the court, a court order or a transcript of the court's proceedings which indicates that absent effective preventative services, foster care is the planned arrangement for the child.

In addition the associated case plan must:

- be a written document that is a discrete part of the case record;
- be developed jointly with the parent(s) or guardian of the child; and
- include a description of the services offered and provided to prevent removal of the child from the home.

***When reviewing, revising and updating a Family Service Plan and more than one child is considered a candidate as evident by documentation above, select the child that most closely relates to the activity you are engaged in at the time of the moment.***

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Documentation sources dated more than six months prior to or dated after the sample moment, do not support a documentation of candidacy. All activities for non-candidates should be categorized as Activities for a Child Not Deemed a Reasonable Candidate (Activity Code 421).

- 421 Activities for a Child Not Deemed a Reasonable Candidate: This activity code is to be used when the worker is working with a child that is not currently in foster care and the child's case plan or the family service plan does not document the child is a candidate for foster care.
- 424 CPS Family Assessments: This activity code should be selected for the formal information gathering process utilized by the local department in determining for child protective services (CPS) whether or not services are needed to ensure child safety and/or to prevent recurrence of child abuse or neglect. ***It does not include case management and other ongoing activities related to the client that occur after the Assessment process. If client is at risk of foster care, select Activity Code 420 (Activities for a Reasonable Candidate of Foster Care); otherwise if client is not at risk of foster care, select Activity Code 421 (Activities for a Child Not Deemed a Reasonable Candidate).***
- 425 Investigations/Specialized Investigative Training(CPS/APS Only): This activity code is selected for CPS and APS Investigation, which includes the formal information gathering process utilized by the local department in determining: for child protective services (CPS) whether or not abuse or neglect has occurred; for adult protective services (APS) also whether or not the adult needs protective services. ***It does not include case management and other ongoing activities related to the client that occur after the investigation process, if client is at risk of foster care, select Activity Code 420 (Activities for a Reasonable Candidate of Foster Care); otherwise if client is not at risk of foster care, select Activity Code 421 (Activities for a Child Not Deemed a Reasonable Candidate).***
- This activity code also includes training relating to specialized skills such as conducting child abuse and neglect investigations or how to address or treat child or family problems or behaviors. Use this code when training supports the delivery of social services rather than the administration of the title IV-E state plan.***
- 426 CPS Intake: This activity code should be selected when the intake worker is gathering information, evaluating and requesting additional information regarding the specifics of the complaint/concern. This activity begins with the referral for services and ends with the decision that the request will be assigned to a worker for assessment or other actions or that no action will be taken. This activity includes screening and prioritizing valid complaints.
- 450 Independent Adoptive Home Studies: This activity code includes home studies when the birth parents and the adoptive parents make an agreement that the adoption should go forward and no Department of Social Services is involved. This is a non-allowable IV-E activity. ***This activity does not include state-to-state home studies (see Activity Code 451), or when the child is known to LDSS, select Activity Code 406 (Placement of the Client) or select Activity Code 455 (Parent Recruitment/ Assessment) for home studies where the child has not been identified and matched with foster/adoptive parents.***

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- 451 State-to-State Home Studies: This activity code should be selected when the child welfare worker is compiling an out-of-state home study that has been requested by another state. ***When the child is known to LDSS, select Activity Code 406 (Placement of the Client) or select Activity Code 455 (Parent Recruitment/Assessment) for home studies where the child has not been identified and matched with foster/adoptive parents.***
- 452 Training-Program Related: This activity code should be selected when the worker is preparing for, attending and/or delivering training directly related to the worker's job function. Travel related to this training activity should be coded here as well. Following are some examples of activities related to **Training-Program Related:**
- Training on referrals to services;
  - From Welfare to Work: A Framework for Practice;
  - TANF New Worker Training Phase I;
  - Medicaid Aged, Blind and Disabled New Worker Training Phase II;
  - In-service training; or
  - Contract negotiation, monitoring or voucher processing training.
- Any training that is not directly related to the workers job function such as Motivational Training, CPR Training and Time Management should be captured under Program Code 800 Non-Program Specific/Non-Case Specific with an Activity Code of 900 General Admin/Staff Development.***
- 453 Training-Program Related; Non Investigations: This activity code should be selected when the child welfare worker is attending and/or delivering training on any topic areas that are necessary for the proper and efficient administration of our title IV-E state plan. Following are some examples of allowable training:
- Social work practice, such as family centered practice and social work methods including interviewing and assessment;
  - Child abuse and neglect issues, such as the impact of child abuse and neglect on a child, and general overviews of the issues involved in child abuse and neglect investigations, as long as the training is not related to how to conduct an investigation of child abuse and neglect;
  - Cultural competency related to children and families;
  - In-service training;
  - Casework Process and Case Planning in Child Welfare;
  - Activities designed to preserve, strengthen, and reunify the family, if the training is not related to providing treatment or services;
  - Communication skills required to work with children and families; or
  - General substance abuse, domestic violence and mental health issues related to children and families in the child welfare system as long as training is not related to providing treatment or services.

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- 455 Parent Recruitment/Assessment: This activity code should be selected when speaking to prospective foster and adoptive home applicants; participating in local forums or public service programs to inform the public of need and assessing the potential foster or adoptive parent through a home study. Following are some examples of allowable **Parent Recruitment/Assessment** activities:
- Promotion of the program;
  - Composing and distributing promotional brochures or flyers;
  - Criminal background checks for prospective foster parents/kinship foster homes;
  - General recruitment of potential adoptive and/or foster parents (notifying by websites, newspapers, flyers, etc.); or
  - Home studies, preparation for site visits, travel to and from home, preparing written reports for prospective resource (foster and/or adoptive) parents *when foster/adoptive child has not been identified*.
- 460 Transition Coordination for Money Follows the Person: This code includes activities related to the Money Follows the Person (MFP) program that supports individuals who wish to live in their homes and communities as opposed to an institution. Persons who have resided in a Nursing Facility, Intermediate Care Facility for Individuals with Intellectual Disabilities (Mental Retardation), or Long-Stay Hospitals for six months or more and who continue to require long-term care benefits from Medicaid are eligible for the MFP program. Individuals must transition to a "Qualified Residence" such as a home owned or leased by the individual or a family member, an apartment with an individual lease, lockable entry and exit, which includes living, sleeping, bathing and cooking areas over which the individual or the family has domain and control or a residence, in a community-based setting in which no more than four unrelated individuals reside. Examples of transition coordination activities include, but are not limited to:
- Development of a transition plan;
  - Provision of information about services that may be needed prior to discharge date, during and after transition;
  - Coordination of community-based services with the case manager, if case management is available;
  - Linkage to services needed prior to transition such as housing, peer counseling, budget management training, transportation; or
  - Provision of on-going support for up to 12 months after discharge date.
- 503 Quality Initiatives: This activity code includes improving the quality or availability of child care services, consumer education, and parental choice. This includes improving the monitoring of compliance with, and enforcement of applicable State and Local requirements.

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**NOTE:** Activity codes 900, 910, and 920 should be use only when another activity code cannot be selected.

- 900 General Administration/Staff Development: This activity code is selected when the worker is engaged in an activity directed at advancing the local agency program goals. Following are some examples of **General Administration/Staff Development:**
- Conduct/Participate in non-client related staff meetings;
  - Travel (job-related, but not client specific);
  - Public information activities and outreach;
  - First aid, CPR, or facility security training;
  - General administrative training (such as copier, computers and stress management);
  - Reviewing payroll and leave activity;
  - Organizing work area;
  - Emergency preparedness; or
  - Any training that is not directly related to the worker's job function (such as Motivational Training and Time Management Training).
- 910 Initial/Non-Program Specific Intake: This activity code should be selected when a worker is serving as the ***initial point of contact for applicants***; provides information regarding various programs and benefits; general eligibility requirements for all programs; schedules and coordinates appointments for clients to meet with benefit, employment or services staff.
- 920 Automated Application Processing: This activity code should be selected when a worker is gathering information that is an integral part of determining eligibility for Food Stamps, TANF and Families and Children's Medicaid programs. These common activities occur most frequently in the initial eligibility determination; however it is not limited to only initial determinations. Following are some examples of **Automated Application Processing:**
- Recording client's name, address changes and occupational information; or
  - Verifying income, assets, addresses and birthdates.
- 950 Employee on Lunch/Breaks/Personal Business: This activity code includes lunch time, scheduled break time and time spent on activities of a personal nature.
- 995 Employee on Leave: This activity code is used for all scheduled and unscheduled leave including vacation, sick and other such as military, maternity and jury duty leave.
- 998 Employee Not Scheduled to Work (including Flextime): This activity code is used when a worker is not scheduled for the RMS observation time designated for sampling because he or she is working part-time or working a flex-time schedule. The RMS observation hours are 9:00 a.m. until noon and 1:00 p.m. to 4:00 p.m., Monday through Friday.
- 999 Position Vacant/Invalid Response: This activity code is used when a position has become vacant during the quarter - unless the position is filled by another employee. Incumbent employee should complete the RMS Observation Form if he/she fills the vacant position. Also use this category for identifying inaccurate information on the RMS Observation Form.

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**Worker Signature:** After completing the RMS Observation Form, the worker should sign to confirm the observation, date and designate the time of completion on the RMS Certification Page. If the worker is not available to sign the RMS Certification Page and the Observer knows the correct entries to be made on the RMS Observation Form, the form should be completed by the Observer.

*In all instances, the RMS Observation Form should be completed at the time closest to the observation moment it can be to reasonably assure the entries on the RMS Certification Page will accurately describe worker activity.*

**Observer Signature:** The RMS Observer must sign on the bottom line of the RMS Certification Page, record the time of completion of the form and then submit the RMS Observation Form promptly for data entry.

**Retention of Forms and Filing:**

Retain all RMS Observation Forms for three years or until any audit issue is resolved, whichever is later.

Completed RMS Observation Forms should be filed by applicable quarter then by Control Number order.

*All questions with regard to the appropriate use of the Random Moment Sampling system should be directed to the VDSS Division of Finance at (804) 726-7209.*





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Section 6.0 – Forms: Vendor Invoice

November 1, 2008

032-02-0128-03-eng

VENDOR INVOICE

Print Form

VENDOR NUMBER	CATEGORY	MAIL INVOICE TO:	POSO NUMBER	CASE NUMBER
VENDOR NAME & ADDRESS		CASE WORKER NAME	CASE NAME	
			FINAL VENDOR INVOICE FOR THIS PURCHASE ORDER? <input type="checkbox"/> YES <input type="checkbox"/> NO	SERVICE DELIVERY PERIOD BEGINNING DATE
CLIENT NAME	<input type="checkbox"/> ADULT <input type="checkbox"/> CHILD	VENDOR: ALL CORRESPONDENCE AND VENDOR INVOICES SUBMITTED MUST REFERENCE THE NUMBER OF THE PURCHASE OF SERVICES ORDER ISSUED FOR THE IDENTIFIED CLIENT AND/OR SERVICES.		ENDING DATE

SERVICE DELIVERED	MAXIMUM AUTHORIZED UNITS	UNIT TYPE	UNIT PRICE	NUMBER OF UNITS DELIVERED	NET SERVICE BILLINGS

THE SERVICES SPECIFIED ON THIS VENDOR INVOICE HAVE BEEN DELIVERED AND ARE AUTHORIZED CHARGES FOR AUTHORIZED SERVICES. IN ADDITION, SIGNATURE BELOW SHALL CONSTITUTE ACCEPTANCE OF THE PURCHASE OF SERVICES ORDER REFERENCED ABOVE IF SUCH ACCEPTANCE HAS NOT BEEN PREVIOUSLY CONVEYED.

SIGNATURE OF AUTHORIZED REPRESENTATIVE OF VENDOR

☐ SEE ADDITIONAL SHEET

DATE: \_\_\_\_\_

DATE CONTROL		SUB-TOTAL	
SENT TO DSS	SENT TO FISCAL OFFICE	LESS FEE PAID BY CLIENT	
RECEIVED BY DSS	RECEIVED BY FISCAL OFFICE	NET VENDOR INVOICE	
RECEIVED BY CASE WORKER	PAYMENT SENT TO VENDOR	RECEIPT OF THE NET VENDOR INVOICE AMOUNT SHOWN CONSTITUTES PAYMENT IN FULL FOR ALL SERVICES DELIVERED TO THIS CLIENT THROUGH:	DATE:

SERVICE DELIVERY SCHEDULE	INDICATE THE NUMBER OF UNITS OF SERVICE PER DAY (OR IF NOT APPLICABLE CHECK THE DAYS ON WHICH SERVICE WAS DELIVERED)																														
DATE →	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31



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**CONTROL NO:** FAQ13

**CATEGORY:** Budget

**QUESTION:** My agency submitted a budget request in FY07 that was approved, transferring funding from line 883 Non-VIEW Child Care, to line 884 Child Care Staff Allowance. When the funding for line 884 was rolled up to the new Services Staff & Operations budget line for FY08, did it include these transferred funds?

**RESPONSE:** Yes, the roll-up included these transferred funds if the transfer was approved prior to the budget consolidation calculations being made. If the LDSS is unsure whether transferred funds were included, they should contact the VDSS Budget Office for confirmation.



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**CONTROL NO:** FAQ14

**CATEGORY:** Budget

**QUESTION:** I am concerned about the decrease in federal pass-thru funding for services from approximately 25% down to 15%. What is the reason for this?

**RESPONSE:** When VIEW and other block grant funded activities are added into the service pool, the percentage of effort chargeable to block grants will rise substantially, thereby decreasing the IV-E and FSET percentages which comprise most of the reimbursement in service pass-thru.

Another factor that impacts the pass-thru funding is the tightened federal IV-E rules regarding Pre-Placement Prevention (PPP) activities. Since less PPP activities qualify for IV-E reimbursement, the IV-E share of service pass-thru is significantly reduced.



**CONTROL NO:** FAQ23

**CATEGORY:** Budget

**QUESTION:** Why is it necessary to split out Eligibility costs from Direct Services costs?

**RESPONSE:** Per guidance developed by U.S. Department of Health and Human Services, Division of Cost Allocation, Income Maintenance (Eligibility) and Social Services are distinct organizational units because they perform different functions. The eligibility worker is responsible for determining program eligibility and related case management for financial assistance programs. The social services worker is responsible for providing for, or arranging for, a wide variety of social services. To record activities performed by these two different functions, HHS recommends the use of a reporting system that can separately record the work efforts of Eligibility and Social Services workers. Random Moment Sampling (RMS) is a statistical methodology used for allocating applicable expenditures to benefiting federal and state programs. It is a federally approved (preferred) process for distributing costs, and nationally, it is the method used most frequently by states.



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**CONTROL NO:** FAQ12

**CATEGORY:** Budget

**QUESTION:** Since the administrative portion of budget line 890 Child Care Quality Initiative Program was rolled up to budget line 854 Services S & O, can I transfer funds back to line 890 for purchased services?

**RESPONSE:** Yes. While the VDSS Budget Office attempted to get the split between Services S & O (staffing and operations) and purchased services as close as possible to what each locality needed, the Budget Office staff recognizes that there will be a need to transfer funds. Requests for transfer of funds between Services S & O and purchased services budget lines should be made using the BRS System (Budget Request System) with justification included. Program managers will still need to approve the transfer.



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**CONTROL NO:** FAQ26

**CATEGORY:** LETS/RMS

**QUESTION:** This question concerns in-home services providers within the adult services and child care programs. For years, it has been understood that, per an agreement with the IRS, these providers are not to be considered employees of the LDSS. However, with all of the new guidance and training regarding contract employees, some could conclude that the in-home services providers should now be considered contract workers and, therefore, entered into LETS and also RMS. What is the final guidance concerning in-home services providers and should they be entered into both LETS and RMS?

**RESPONSE:** The current Case Aide specifications are not intended for use as a companion and VDSS does not recall any instances of an LDSS using a Case Aide for this purpose since localities would not likely allocate a worker position in this way. Furthermore, there is additional guidance in both the Adult Services and Child Care manuals that indicates the IRS considers the in-home services providers to technically be employed directly by the client and the LDSS serves as the payroll intermediary. These service providers likely do not access the state or local computer systems and, therefore, they do not need to be in LETS or RMS for reimbursement purposes. In-home service providers are paid from purchased services funds, not staffing and operations.



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**CONTROL NO:** FAQ27

**CATEGORY:** LETS/RMS

**QUESTION:** Our local department contracts with various workers (e.g. Interpreters, CSA workers, Child Advocacy Center Worker, etc.) that are not in the LETS System. In fact, there are no approved position descriptions even if the local department wanted to enter them in LETS. However, it has been determined that such workers need to have access to VDSS' internet system and e-mail (via LDAP accounts) so our employees can communicate with these workers. In addition, our locality co-located into our office - 2 CSA workers and a Child Advocacy Center Worker who are not employed by the LDSS and are currently not in LETS. We also need to be able to communicate with these workers through our e-mail system. Is the LDSS' current classification within LETS (and RMS) correct?

**RESPONSE:** Any person who requires access to any VDSS automated system should be in LETS for security purposes, even if the person is not a LDSS employee. If the staffing costs for these workers are locally funded and paid outside of LASER, the positions should be excluded from RMS.

Consult with the Division of Human Resource Management for specifics on how to enter a person into LETS for security purposes only.



**CONTROL NO:** FAQ31

**CATEGORY:** RMS

**QUESTION:** What kind of documentation or "fingerprints" should case records contain to support an RMS observation?

**RESPONSE:** The case number/name that is recorded on the RMS form must contain the support of the observation being charged to the program selected. However, VDSS cannot possibly provide a standard requirement for RMS documentation because there will be hundreds of different scenarios due to the numbers of samples, programs, activities, etc. involved in RMS. In general, a current application should be sufficient for eligibility programs since case narratives are not required. For service cases, the narrative should support the observation. For example, if a worker selects case management as the activity, then the narrative should indicate what they were doing for the case at the time of the observation.

Some localities have asked about putting a copy of the RMS observation form in the case record for documentation. This should not be done as it only serves to document that the RMS observation was completed – it does not document that the worker was working on that case.





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**CONTROL NO:** FAQ16

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** My locality uses eligibility workers for the Child Care Program and currently charges the costs for these workers to line 884 Child Care Staff Allowance. Since this funding is consolidated with the new line 854 Services S & O budget line, should I charge my eligibility workers to line 854?

**RESPONSE:** The VDSS Budget Office recognizes that there are some localities using eligibility workers in the Child Care Program. Eligibility Worker positions are subject to RMS and assigned to the Benefit Worker Pool. Therefore, costs associated with these positions are to be reported to line 853 Eligibility S & O. The effort of work by eligibility workers is captured statewide through RMS and these statistics are then used to allocate costs to benefiting federal programs.

The locality should enter a request in the BRS system to transfer child care funding from line 854 Services S & O to line 853 Eligibility S & O to cover these costs. Include a justification with the request as the program manager will still need to approve the request.



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**CONTROL NO:** FAQ10, Claiming Child Care QI Staffing Costs

**CATEGORY:** LASER – Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** There is some confusion on the use of Child Care Quality Initiative funds, line 890. Since line 890 is for purchased services which are traditionally client specific, where do we report the costs of goods or services purchased on behalf of child care providers? Where do we report Quality Initiative staffing costs?

**RESPONSE:** Although purchased services are, by definition, client specific, the Quality Initiative Grant funding is rather unique in that the LDSS is serving providers rather than clients. Therefore, goods or services purchased on behalf of child care providers would be considered purchased services and should be reported under line 890 Child Care Quality Initiative.

Quality Initiative staffing costs should be reported under line 854 Services S & O if the staff are hired by the LDSS or contracted and under the supervision of the LDSS. Contracted employees that are under the supervision of LDSS are to be keyed into LETS and are subject to RMS. If necessary, the LDSS may need to request to transfer funds from line 890 to line 854 to cover these staffing costs.

If the LDSS contracts for services on behalf of the child care providers, such as contracting for provider training, the costs of the contractual services should be reported as purchased services under line 890 unless the trainers are hired directly by LDSS or under the direct supervision of the LDSS.



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**CONTROL NO:** FAQ8, Claiming Staff & Operations Costs for Federal Pass-Thru

**CATEGORY:** LASER – Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** My question concerns non-reimbursable expenditures. If I have expenditures that exceed my allocation amount in Eligibility S & O and Services S & O, can these expenditures be reported to Pass-Thru rather than reported as non-reimbursable? Can I report the salaries and fringes for employees whose salaries are on the non-reimbursable steps of the compensation schedule to Pass-Thru?

**RESPONSE:** Yes, these expenditures can be submitted to Eligibility or Services S & O Pass-Thru, lines 856 and 857, on the condition that the locality provides the necessary financial match and the expenses are allowable. These expenses will be reimbursed to the extent that federal funds are available.

Also, per the LASER Expenditure Guidelines Manual, LDSS Compensation Section: -  
*“Compensation for any LDSS (Local Department of Social Services) Director or other employee whose salary exceeds the maximum amount indicated in the VDSS Basic State Compensation Schedule, and approvals have been provided (see Local Compensation Plan and Accountability), shall be paid wholly from local funds. Although state general fund reimbursement is not permitted, these compensation costs may be reimbursed from applicable federal fund sources in addition to the use of local funds. If federal sources are to be utilized, local funds must be used to meet any federal financial match requirements.”*



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**CONTROL NO:** FAQ24

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** Our local attorney does not provide legal services to the LDSS so we contract with a private attorney for these services. Is this considered a contracted worker or a contractual purchased service and how should I charge the costs?

**RESPONSE:** Attorneys hired to represent the agency should be charged to the appropriate Staff and Operations budget line as Professional Services-Legal. They would not be considered contracted employees as they are providing a service that is administrative in nature and they are not under the supervision of the LDSS.

If the LDSS hires an attorney to represent a specific client in a civil matter, the costs can be charged to the Other Purchased Services budget line using cost code 82416, Legal Services.

**NOTE:** Attorneys hired to represent the permanency of a child are appropriate to charge line 854 Services S & O or line 857 Services S & O Pass-Thru.



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**CONTROL NO:** FAQ22, Contracted Child Care QI Worker

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** We pay for a part-time position through a temporary service that works in a local elementary school to coordinate the use of a childhood resource room out of our Child Care Quality Initiative Grant. The LDSS child care supervisor oversees the position. Is this administrative or a purchased service?

**RESPONSE:** Since the contracted employee is under the supervision of the LDSS, the staffing costs should be charged to line 854 Services S & O. Remember that the position should be in LETS and the costs will be allocated based on RMS statistics.

If necessary, funds may be transferred from line 890 Child Care Quality Initiative to line 854 Services S & O to pay for QI staffing. Remember to include a justification in your request as the program manager will have to approve any requests to transfer funding.





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**CONTROL NO:** FAQ19, Contracted FSET Worker

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** My locality contracts for a part-time FSET case manager and this case manager is supervised by our employment supervisor. Should I charge these costs to Services S & O or FSET Purchased Services?

**RESPONSE:** Since the contracted employee is providing direct services like that of an LDSS employment services worker and is under the supervision of LDSS, these costs should be treated as LDSS staffing costs. These costs should be charged to line 854 Services S & O or line 857 Services S & O Pass-Thru. Remember, the contracted employee must also be entered into LETS and is subject to RMS.



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**CONTROL NO:** FAQ17, Eligibility Workers Performing VIEW Activities

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** Some of the eligibility workers in my locality also handle VIEW for their TANF cases. Should the costs for these workers be charged to Eligibility, Services, or split between the two?

**RESPONSE:** Eligibility Worker positions are subject to RMS and assigned to the Benefit Worker Pool. The effort of work by Eligibility Workers is captured statewide through RMS and these statistics are then used to allocate costs to benefiting federal programs. Costs associated with Eligibility Worker positions are to be reported to Eligibility S & O. These costs are not to be split between Eligibility and Services.

The locality should enter a request in the BRS system to transfer VIEW funding from line 854 Services S & O to line 853 Eligibility S & O to cover these costs. Include a justification with the request as the program manager will still need to approve the request.



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**CONTROL NO:** FAQ9, Employee Bonuses

**CATEGORY:** LASER – Reporting Costs & Use of Budget Lines and Cost Code

**QUESTION:** Can LDSSs provide bonuses to employees?

**RESPONSE:** Yes. Per Virginia State Code 15.2-1508 below, the locality may provide monetary bonuses; however, any bonuses are to be authorized by local ordinance. LDSSs are to maintain a copy of the local ordinance as part of the documentation of reimbursement claims for bonuses through LASER.

§ 15.2-1508. Bonuses for employees of local governments.

*Notwithstanding any contrary provision of law, general or special, the governing body of any locality may provide for payment of monetary bonuses to its officers and employees. The payment of a bonus shall be authorized by ordinance.*

*(1985, c. 142, § 15.1-7.4; 1997, c. 587; 2003, c. 204.)*



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**CONTROL NO:** FAQ25, Fraud and Eligibility Workers Performing Service Activities

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** Due to recent vacancies we have been having our Fraud Worker help with the Non-VIEW and Headstart Child Care. I have her function codes as FW 50% and DC 50% right now. Should the Fraud Worker be totally charged to Eligibility or 50% of her salary & fringe to Eligibility for fraud and 50% to Services for child care?

Furthermore, if we decide to have a worker do some of the child care, my question would be - can an Eligibility, Senior Eligibility, or Fraud worker do part or all child care or does it need to be a Self Sufficiency Worker doing child care?

**RESPONSE:** Fraud investigators are benchmarked as part of the eligibility classification series and the funding for the Fraud FREE Program was consolidated with line 853 Eligibility S & O; therefore, the total costs of the position should be charged to line 853 Eligibility S & O or line 856 Eligibility S & O Pass-Thru. The locality may request to transfer some of its Child Care funding from line 854 Services S & O to line 853 Eligibility S & O if the fraud investigator is also working on child care.

It is a local decision on whether child care is handled by eligibility or services staff. However, staffing costs are not to be split between budget lines. Eligibility staff should be charged to line 853 Eligibility S & O and services staff should be charged to line 854 Services S & O or the appropriate pass-thru budget lines.



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**CONTROL NO:** FAQ21, Local Attorney

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** My local attorney's office has hired a full-time attorney who is dedicated to Social Services and they direct bill the costs of the position to our department. Can I submit these costs through LASER for reimbursement?

**RESPONSE:** Yes. Legal representation costs for all departments of a local government can be treated as a direct cost and billed accordingly on a monthly basis, or treated as indirect costs through the CSCAP. However, the local government must treat costs incurred for the same purpose in a uniform manner across all departments. It cannot direct charge legal costs to the LDSS and indirectly charge legal costs to other departments through the CSCAP.



**CONTROL NO:** FAQ41

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** Are meals or refreshments reimbursable items?

**RESPONSE:** The costs of meals or refreshments served as part of meetings or conferences are reimbursable if the primary purpose of the meeting is to disseminate technical information. Examples of such meetings would be local board meetings or training sessions on program policy. Documentation to support the claim would include the original itemized receipt, meeting date, agenda, and list of attendees. Such costs are to be allocated equitably among all attendees and only those costs related to attendees from Social Services may be claimed for reimbursement through LASER. For example: Locality has a meeting to discuss at-risk youth. Attendees include staff from Social Services, Juvenile Justice, and Mental Health. Only the costs of meals for staff from Social Services may be claimed for reimbursement through LASER.<sup>1</sup>

The costs of business meals are reimbursable if the primary purpose of the meal involves substantive and bona fide business discussions. An example of such a business meal would be a lunch meeting with other local social services directors to discuss coordination of social services policy in the region. Documentation to support the claim would include the original itemized receipt, a list of all persons involved in the meal, and the reason for the meal. Such costs are to be allocated equitably among all attendees and only those costs related to attendees from Social Services may be claimed for reimbursement through LASER.<sup>2</sup>

The costs of meals or refreshments served as part of employee morale, health, or recognition events are not reimbursable. The federal government has indicated that meals are subject to strict scrutiny in view of the prohibition against paying for entertainment costs with federal funds. In HHS, Departmental Appeals Board (DAB) Decision No. 1961, dated February 1, 2005, the DAB indicated that meals were not covered by OMB A-87 under Employee Morale, Health and Welfare Costs. Meals served to employees may have some indirect benefits for the workplace, but they do not directly improve employee mental or physical health or disseminate employment-related information.<sup>3</sup>

The costs of meals or refreshments served as part of social or entertainment events that do not support the social services mission are not reimbursable. Examples would include amusement, diversion, and social activities such as retirement or going away parties, birthday celebrations, holiday parties, etc. Any costs associated with social or entertainment activities (such as tickets to shows or sporting events, meals, lodging, rentals, transportation, and gratuities) are unallowable.<sup>1</sup>

The costs of alcoholic beverages are not reimbursable under any circumstance.<sup>1</sup>

The costs of meals for employees on travel status are handled in accordance with the local departments of social services' travel policy. However, reimbursements are based upon the most restrictive travel policy, either the local policy or State Travel Regulations (CAPP 20335) issued by the Virginia Department of Accounts.

1. 2 CFR, Part 225 (OMB A-87)

2. Commonwealth Accounting Policies & Procedures (CAPP) Manual, Topic 20335

3. HHS, DAB Decision No. 1961



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**CONTROL NO:** FAQ29, Quarterly or Annual Expenditure Reports

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** Do we need to track expenditures for programs that have been rolled up to Eligibility and Services Staffing & Operations such as Fraud FREE, Independent Living, Safe & Stable Families, VIEW, and FSET? In the past we had to send in quarterly and or annual expenditure information to VDSS program staff.

**RESPONSE:** Routine quarterly and annual program progress reports should not require more expenditure detail than what is captured in LASER. Under the budget consolidation process, staffing and operations costs for all programs are captured and allocated to the appropriate programs using quarterly statewide RMS statistics. Maintenance/assistance payments and purchased services are reported in program specific LASER cost codes and direct charged to the appropriate programs. These cost allocation methodologies satisfy federal and state expenditure reporting requirements; therefore, program staff will not need to ask for additional expenditures details from localities.

LDSSs should consult with their RAM prior to responding to any requests for more detailed expenditure data than what is captured in LASER. On occasion, special studies or surveys may necessitate that VDSS contact the localities for certain expenditure data.



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**CONTROL NO:** FAQ32, EBT Issuance Cards

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** What are the time reporting requirements to support EBT issuance costs?

**RESPONSE:** VDSS is proposing to utilize a cost-per-transaction methodology to capture EBT issuance costs on a statewide basis. The proposal must be reviewed and approved by the federal government. This methodology would allow VDSS to capture EBT issuance costs on a statewide basis, thereby eliminating the requirement for LDSSs to capture and report these costs at the individual locality level.

Until federal approval is received, local departments are to continue with current practices of capturing and reporting costs for EBT issuance activities.





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**CONTROL NO:** FAQ5, Splitting Salary Costs Between Eligibility & Services

**CATEGORY:** LASER – Reporting Costs & Use of Budget Lines and Cost Code

**QUESTION:** We have some staff, mostly case aides, who split their time between eligibility and services programs. With the new budget set-up, should we report their salary costs as 100% in Eligibility S & O or Services S & O or do we split their costs between the two budget lines?

**RESPONSE:** Salaries of direct workers are reported for reimbursement either as 100% to Eligibility S & O or 100% Services S & O. The salary costs of workers are not to be split between budget lines because splitting position costs compromises the statistical integrity of the RMS cost allocation process. The locality can submit a request to transfer funding between budget lines in order to align expenses with their budget.

Position classification and function codes in LETS are the basis for determining whether or not salary cost for a position is to be charged to Eligibility S & O or Services S & O. Contact your HR regional representative for information that pertains to LETS.



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**CONTROL NO:** FAQ18, Supervising Eligibility and Service Worker

**CATEGORY:** LASER-Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** My locality wants to move the supervision of child care staff to an eligibility supervisor and she will also continue to supervise some eligibility workers. Since the child care staff are reimbursed from line 854 Services S & O and the eligibility staff are reimbursed from line 853 Eligibility S & O, should I split the costs of the eligibility supervisor between these budget lines?

**RESPONSE:** No, costs are not to be split between budget lines. Since the supervisor's time is split between eligibility and services programs and a supervisor is not subject to RMS sampling, the most appropriate way to allocate her costs is to treat in the same manner as joint costs. Enter the costs into LASER as fund type "J" and the system will split the costs between budget lines based on worker counts and allocate the costs based on RMS statistics.



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**CONTROL NO:** FAQ2, Vehicle Purchases

**CATEGORY:** LASER – Reporting Costs & Use of Budget Lines and Cost Codes

**QUESTION:** The LDSS wants to purchase a vehicle for the eligibility unit and wants to know if they should charge it to line 853 Eligibility S & O. Can the LDSS claim reimbursement for the total purchase price?

**RESPONSE:** In order to charge vehicle costs to budget line 853 S & O, an LDSS would have to guarantee that the vehicle would only be used to benefit eligibility programs over the useful life of the equipment. This type of guarantee is generally not possible based on the common practice of sharing resources such vehicles across agency programs. As such, vehicle costs are to be entered as a joint cost into LASER so that it can be allocated among benefiting programs based on RMS statistics.

The full price of the vehicle cannot be expensed at the time of purchase since capital equipment purchases must be depreciated over the useful life of the equipment. VDSS will issue guidance for claiming depreciation costs on capital equipment.

Leasing is another alternative that can be used to acquire vehicles for local agency use. The leasing costs may be claimed for reimbursement and should be entered into LASER as a joint cost.